GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

MA & UD Department – The Andhra Pradesh Municipal Corporations (Preparation of Accounts) Rules 2017 – Notification – Orders – Issued.

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MUNICIPAL ADMINISTRATION & URBAN DEVELOPMENT (UBS) DEPARTMENT

G.O.MS.No. 156 Dated: 24-04-2017

ORDER:

The following Notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette dated: 24.04.2017.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 18 read with section 14 of the Andhra Pradesh Municipal Corporation Act, 1994 and sections 179 and 180 of the Municipal Corporation Act, 1955, the Government of Andhra Pradesh hereby make the following Rules for the preparation and submission of Accounts by the Municipal Corporations.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRDESH)

R.KARIKAL VALAVEN
PRINCIPAL SECRETARY TO GOVERNMENT

To
The Commissioner of Printing and Stationary, Vijayawada with a request to publish the Rules in the extraordinary gazette and supply 200 copies to the Director, Municipal Administration and 25 copies to Government.
The Director, Municipal Administration, Guntur
Sf/Sc

//FORWARDED BY ORDER//

ASSISTANT DIRECTOR

The Andhra Pradesh Municipal Corporations (Preparation of Accounts) Rules, 2017

Chapter-I

Preliminary

1. Title

These rules may be called the Andhra Pradesh Municipal Corporation (Preparation of Accounts) Rules, 2017.

2. Definitions

(1) In these rules, unless the context otherwise requires:-

(a) 'Act' means Municipal Corporations Act, 1955 as adapted the Greater Hyderabad Municipal Corporation Act, 1955 (Act II of 1956) vide (Andhra Pradesh Adaptation) Order, 2015 issued in G.O.Ms. No. 32, MA dated 23- 2-2015 and the rules made there under.

(b) 'Accountant' or 'Accounts Officer' means any senior officer of the Government/ Corporation, by whatever designation he is called, heading the accounts section and entrusted with the responsibility of accounting the incomes, expenditures, assets and liabilities of the corporation.

(c) 'Auditor' means the Director of State Audit who audits the accounts of the corporation or a person appointed by Government for the purpose of making special audit of the accounts of the corporation under section 196 of the Act.

(d) 'Budget or Budget Estimate' means the estimate of income and expenditure of the corporation in the next ensuing financial year as adopted by the Corporation under section 187 of the Act.

(e) 'Commissioner' means Commissioner for a Municipal Corporation appointed by Government under section 104 of the Act.

(f) 'Corporation' means a body of members constituted under section 5 of the Act.

(g) 'Government' means Government of Andhra Pradesh.

(1) 'Manual' means Andhra Pradesh Municipal Accounts Manual (2008) adopted and published by the Government.

(h) 'Mayor' means a person elected as Mayor under section 90 of the Act.

(i) 'Municipal Fund' means a fund constituted under section 169 of the Act.

(j) 'Standing Committee' means the Committee constituted under Section 93 of the Act.

(2) The words and expressions used but not specifically defined in these rules shall have the meanings assigned to them in the Municipal Corporations Act, 1955 and Andhra Pradesh Municipal Accounts Manual published by Government.

(3) The numbers used for various forms and registers in Andhra Pradesh Municipal Accounts Manual have been adopted in these rules. As some of the forms and

registers are not applicable in the context of the Rules, there would be some discontinuity in the numbers.

Chapter-II

Accounting System

3. Accounting system

(1) Every corporation shall maintain its books of account in the accrual based system of accounting.

(2) All financial transactions shall be identified with funds and separate books of account maintained for each such fund. In other words, every corporation shall also adopt fund based accounting.

4. Funds to be maintained

(1) The accounts of the Municipal Fund shall be segregated into the following funds for the purposes of record keeping and reporting. The funds other than General Funds shall be classified as Special Funds.

(a) General Fund – accounts covering all activities which do not fall under any category referred below.

(b) Capital Project Fund – accounts comprising moneys received from State Government or Central Government or other agencies for undertaking various activities.

(c) Primary Education Fund – accounts covering activities relating to schools maintained by the corporation.

(2) Each fund shall consist various Sub-Funds.

(3) The Standing Committee shall create such of other Sub-Funds as demand arise.

(4) Each Fund Account requires separate maintenance of records, and as such shall observe the following:

(a) All vouchers shall be prepared separately for each fund

(b) Separate bank accounts shall be maintained for each fund; and remittances or payments shall be made to or drawn from the bank account of relevant fund.

(c) All the funds mentioned in sub rule (1) above shall together constitute the Municipal Fund.

5. Chart of Accounts

(1) Accounting entries shall be identified with a standard chart of accounts consisting of

(a) Function Code, a mandatory code as per Schedule I

(b) Account Code, a mandatory code as per rule 6 below

(c) Functionary Code, an optional code, wherein the department/section of the corporation, which discharges the function is identified

(d) Field Code, an optional code, wherein the geographical divisions in the corporation are identified.

(e) Fund Code, a mandatory code, wherein various funds referred in rule 4 are identified.

(2) For the optional codes, Government may issue separate orders as to how they are identified.

6. Account Code

(1) Account code represents the nature of income, expenditure, liability and asset. The income, expenditure, liability and asset are identified in the numeric and are structured into major head, minor head and detailed head codes.

(a) Income account heads are shown in Schedule II

(b) Expenditure account heads are shown in Schedule III

(c) Liability account heads are shown in Schedule IV

(d) Asset account heads are shown in Schedule V

7. Rounding off

All amounts shall be rounded off to the nearest rupee; an amount of fifty paise and above shall be rounded off to the next higher rupee, while an amount below fifty paise shall be rounded off to the immediately lower rupee.

8. Responsibility of Corporations

Every corporation shall follow the accounting system and chart of accounts, and maintain such books of account as prescribed in these rules to accurately record all incomes, expenditures, liabilities and assets in respect of each fund as specified in Rule 4.

Chapter-III

Books of Accounts & Accounting Documents

9. Books of Accounts

(1) Every corporation shall maintain its books of accounts in respect of each fund separately for each financial year.

(2) The primary books of account under accrual based system of accounting shall be

(a) Cash Book;

(b) Journal Book; and

(c) Ledger

10. Maintenance of books of accounts and records

(1) The books of accounts, forms and registers shall be maintained either in Telugu or English.

(2) The pages of books of accounts, registers, receipt books, bill books and other accounting records and registers shall be serially numbered and each page or folio affixed with the corporation seal. The number of pages of each book or register shall be certified in writing after verification on the last page, by the head of office or other person duly authorized.

11. Cash Book

(1) The Cash Book shall be the book of original entry recording transactions involving cash and/or bank.

(2) The Cash Book has two sides, namely, 'receipt' and 'payment'. All collections on behalf of the corporation shall be recorded on the 'receipt' side; and all payments shall be recorded on the 'payment' side.

(3) Separate Cash books shall be maintained for each of the Funds referred in Rule 4.

(4) Separate Cash books shall be maintained in respect of each bank account.

(5) The Cash book shall be closed daily, the totals for the end of day struck and the closing balance worked out.

(6) The Commissioner or the officer authorized by him, shall examine the entries and the closing balance in the Cash book every day and affix his signature in token of such examination. He shall also verify the cash balance on hand with the Cashier/Shroff with reference to the Cash book balance every day.

(7) The Cash book shall be maintained in Form 1.

12. Journal Book

(1) The Journal Book shall be the book of original entry for recording all transactions other than those involving cash and/or bank.

(2) Separate Journal Book shall be maintained for each of the funds referred under Rule 4.

(3) A non-cash/bank transaction shall be first recorded in the Journal book by appropriately identifying the account head to be debited or credited in respect of the transaction.

(4) The Journal book shall be maintained in Form 2.

13. Ledger

(1) The Ledger is a book of each account as specified in the Chart of Accounts. Each account is separately maintained with debit and credit aspects to indicate the closing balance in respect of that account. It shall provide listing of all transactions in respect of a head of account. Each entry in the Cash book and Journal Book shall have a posting in the Ledger.

(2) Since Cash book in effect is a Ledger of Cash and Bank Account Heads, transactions relating to deposit into or withdrawal of cash from bank or transfer of amount from one bank account to another bank account need not be included in the Ledger.

(3) At the end of every day, the transactions recorded in the Cash Book and Journal Book shall be posted to the appropriate accounts in the Ledger and should be verified.

(4) The Ledger shall be maintained in Form 3.

14. Accounting Documents

(1) Every corporation shall prepare a Voucher and it is a standard form for recording every financial transaction in the primary books of account.

(2) The Vouchers, in other words, the accounting documents shall be

(a) Cash/Bank Receipt Voucher

(b) Cash/Bank Payment Voucher

(c) Contra Voucher, and

(d) Journal Voucher.

15. Cash/Bank Receipt Voucher

(1) It is a document prepared for recording receipt entries in the Cash Book. The Cash Receipt Voucher shall be prepared for receipts in cash and Bank Receipt Voucher for receipts by cheques, demand drafts, pay orders etc. which need to be deposited in the bank for realization.

(2) The Cash/Bank Receipt Voucher shall be maintained in Form 4.

16. Cash/Bank Payment Voucher

(1) It is a document prepared for recording payment entries in the Cash Book. The Cash Payment Voucher shall be prepared for payments in cash and Bank Payment Voucher for payments by cheque.

(2) The Cash/Bank Payment Voucher shall be maintained in Form 5.

17. Contra Voucher

(1) It is a document prepared for recording transactions involving deposit of cash into the bank, withdrawal of cash from the bank or transfer of amount from one bank to another.

(2) The Contra Voucher shall be maintained in Form 6.

18. Journal Voucher

(1) It is a document prepared for recording entries in the journal book. These entries do not involve any cash/bank related transactions.

(2) The Journal Voucher shall be maintained in Form 7.

19. Voucher Numbering

Vouchers shall be numbered for each Form series (Form 4, 5, 6 or 7 as the case may be) separately. Separate serial numbers shall be maintained for cash transactions and for each bank transaction. Separate serial numbers shall also be maintained for each fund.

Chapter-IV

General Procedure for Accounting of Income

20. Accounting of Income on accrual basis

(1) All items of revenue which fulfill the following criteria shall generally be taken as income on accrual basis

(a) The income is measurable, i.e., when the income is earned or the right to receive it is established.

(b) The amount due is determined or determinable.

(c) There is significant certainty about the realization.

(2) In such cases, a statement of bills raised/demand raised/income accrued shall be furnished by the concerned section to the accounts section at the following frequency:

(a) In respect of property tax, water charges (tap rate basis), fees, leases and rents – annually, at the beginning of the year, for the whole year's income.

(b) In respect of new assessments/increase under property tax – on monthly basis when assessment is newly made or tax increased.

(c) In respect of other incomes, as and when they become due for collection.

(3) The Statement of Bills raised shall be maintained in Form 22

(4) The Accounts section shall, based on this intimation, pass a Journal Voucher and accrue the income by debit to its 'Receivable Account'.

(5) All collections in respect of accrual income shall be credited to the same 'Receivable Account' as and when they are received.

21. Income accounted on cash basis

Incomes which do not fulfill the criteria of accrual as mentioned in Rule 20, shall be accounted as and when they are actually collected or received by the Corporation.

Chapter-V

General Procedure for Accounting of Receipts

22. All moneys to be brought to account

(1) All money transactions to which any officer or employee of the corporation in his official capacity is a party shall, without any reservation, be brought to account. All moneys received by the corporation shall be lodged in the nearest Government treasury, or with the sanction of the Government in a bank.

(2) The Commissioner or any person authorized by him in this behalf shall draw any money required for disbursement from the treasury or bank through cheques. No money received on behalf of the corporation shall be utilized for its expenditure without first being brought into account and remitted into the treasury or bank.

23. Cash and Accounts sections to be kept distinct

The Cash and Accounts sections of the corporation office shall be kept distinct from each other and under distinct officials who shall be termed as 'Cashier/Shroff' and 'Accountant' respectively. The same person shall not receive the collections and compile the accounts on behalf of the corporation.

24. Issue of receipt for moneys received

(1) The amounts due to the corporation shall be collected in the head office or circle/ward offices. The amounts may also be collected by any outdoor officer authorized for the purpose.

(2) For any amount received either in cash or in the form of cheque/demand draft/pay order etc., a receipt duly signed and dated shall be issued.

(3) The receipt shall be maintained in APMF No.8.

(4) All cash/cheques/demand drafts/pay orders etc. shall be recorded in a Receipt Register.

(5) The Receipt Register shall be maintained in Form 9.

(6) The cheques/demand drafts/pay orders etc. shall also be recorded in a separate register to watch the status of realization.

(7) The Register on Status of Cheques shall be maintained in Form 10.

25. Deposit of amount received in the designated bank

(1) The amount collected (cash/cheques/demand drafts/pay orders etc.) in the circle/ward offices or by the authorized outdoor officer (after issue of receipt and recording it in the Receipt Register) shall be deposited in the head office or designated bank account. The Cashier/Shroff in the head office accounts for the amount.

(2) The Cashier /Shroff in the head office shall deposit the amount collected in the head office and the amount received from other collecting agencies in the designated bank. The deposit shall be made on the same day or the next working day.

26. Collections at designated banks directly

In respect of direct collections by designated banks, the payer shall submit the amount to the bank along with challan in triplicate. The bank shall accept the remittance and return one copy of acknowledged challan to the party. The bank shall retain one copy with it and send the third copy of the challan to the corporation along with daily bank statement.

27. Collection Register

(1) The head office or circle/ward office or any outdoor officer authorized to collect amount on behalf of the corporation, on issue of receipt for the amount collected, besides entering in the Receipt Register shall also enter the particulars of each receipt in the Collection Register on daily basis.

(2) The Collection Register shall be maintained in Form 11.

28. Summary of Daily Collections

(1) The Cashier/Shroff, based on the details of various Collection Registers shall prepare a summary of daily collections. The summary shall be forwarded to the Accounts section.

(2) The Summary of daily collections shall be maintained in Form 12.

(3) In respect of receipts at designated banks directly, which do not pass through Cashier, the summary of daily collections shall be prepared by the Accounts section based on the daily bank statements. If necessary, an officer may be designated for the purpose of coordinating with the banks.

29. Accounting of collections

Based on the summary of daily collections, the amount collected during the day shall be accounted through a Bank Receipt Voucher as follows

(a) In respect of cash receipts, by debit to bank account and credit to respective heads of account.

(b) In respect of cheque receipts, by debit to cheques in hand and credit to respective heads of account.

(c) In respect of direct bank receipts, by debit to bank account and credit to respective heads of account.

30. Updation of details regarding cheques /drafts

(1) The realization/return of the cheques/drafts shall be followed up with the bank. The realization or dishonor of the cheques/drafts shall be updated in the Receipt Register as well as communication to the concerned section.

(2) The concerned section shall at once inform the tenderer of the cheque that the receipt issued for the payment through cheque stands cancelled and that he has to make payment of such amount in cash or demand draft only, along with the bank charges debited by the bank, if any.

(3) The details of realization/return of the cheques/drafts shall be watched through the Register on Status of Cheques by the circle/ward office or head office, who has actually deposited the cheque/draft in the bank and intimated to the Accounts section.

(4) Based on the intimation, the Accounts section shall reverse the original collection entry in the books of account. Appropriate reversal entries shall also be made in all the registers where such transaction has been posted.

(5) The dishonoured cheque shall be retained by the Accounts section and it shall not be returned till the amount covered in the cheque is remitted by the concerned payer.

31. Updation of Subsidiary Ledgers

(1) The Accounts section shall maintain separate Subsidiary Ledger for each of Major Heads of Income. The Subsidiary Ledgers would provide function-wise break up of income accrued/ received by the corporation. Separate folios shall be maintained for each function within the Subsidiary Ledger for recording incomes in respect of each function.

(2) This exercise shall be made on daily basis.

(3) The Function-wise Income Subsidiary Ledger shall be maintained in Form 33.

Chapter-VI

General Procedure for Accounting of Expenditure

32. Charge of expenditure

No expenditure shall be charged against the Municipal Fund, unless there is provision in the Budget Estimate and sanction from the appropriate authority.

33. Accrual of expenditure

(1) Every claim against the municipal fund shall, after examination with reference to work order/supply order/indent shall be accepted if it is in order and accrued through Journal Voucher.

(2) However, such accrual shall be carried out on a regular basis only of establishment expenses, and bills pertaining to procurement of goods and services, supported by work order and suppliers' bill.

(3) Other revenue expenditure may be accounted on payment and outstandings accrued at the end of the period ends only.

34. Claims against Municipal Funds

(1) Every person having claim against the Municipal Fund shall present a bill at the corporation office. Wherever possible, such bills shall be in the form provided for the purpose and the claimant shall date and sign the same and stamp it when necessary.

(2) Where a claimant presents a bill in the form different from the form provided for the purpose, a separate bill in the proper form shall be prepared by the officer incurring the expenditure and the claimant's bill shall be attached thereto as a supporting document.

(3) All bills presented for a claim against the corporation, except a paid bill pertaining to permanent advance shall be received in the section concerned and entered in a Register of Bills for Payment.

(4) The Register of Bills for Payment shall be maintained in Form 13.

(5) The concerned section shall examine the bill and if the claim is in order and supported by sanction of competent authority, such bill shall be sent to the Accounts section along with necessary entries and signature in the Payment Order. Necessary certificates prescribed shall be recorded in the Payment Order/Bill by the officer in-charge of the section before sending the bill to the Accounts section. Full details of the bill, admissibility, deductions and other details shall also be noted in the note file.

(6) The Payment Order shall be maintained in Form 14.

(7) The officer preparing the Payment Order shall be personally responsible to ensure that the bill is complete and affords sufficient information as to the nature of payments being made.

35. Payment of bills

(1) The Accountant shall scrutinize the bills with reference to admissibility, sanction and availability of budget provision. If the bills satisfy all the conditions, he shall submit the bills to the Commissioner with due noting in the note file as well as the payment

order, for acceptance and payment. Where any deficiencies are noticed in the bills, he shall return such bills to the section concerned indicating the deficiencies.

(2) Where the bills are accepted for payment, the Commissioner shall make an order of acceptance for payment on the Payment Order and also in the note file and send the bill along with the file to the Accountant for payment. Then, the Accountant shall examine the claim once again and satisfy its correctness; and shall prepare a Journal Voucher and Cash/Bank Payment Voucher.

(3) When the bills include recoveries/adjustments of claims due to corporation, the payment order and recordings in the note file shall indicate the gross amount of the claim, amount recovered/adjusted and the net amount payable to the claimant. The Accountant shall pass necessary Journal Vouchers for recoveries/adjustments made in the bills and ensure that payment is made only for the net amount payable.

(4) After payment, the bill shall be endorsed with the words 'paid and cancelled'. The Accountant shall record the payment details on the face of the bill as well as on the note file. He shall then return the file along with 'paid and cancelled' endorsed bill to the concerned section. The Accountant shall retain the 'pay order' as support for the Journal Voucher and Payment Voucher.

Chapter-VII

General Procedure for Accounting of Payments

36. Settlement of claims

(1) All liabilities incurred shall be discharged with the least possible delay.

(2) All claims which are barred by time under relevant rules shall not be paid without the sanction of the authorities specified therein.

37. Payments from municipal funds

(1) All payments from municipal funds shall be paid by cash or cheque or bank transfer with reference to Cash/Bank Payment Voucher.

(2) The payments made by cheques shall be signed by the Commissioner.

(3) Payments less than rupees one hundred may be paid in cash.

38. Cash payment out of Permanent Advance

(1) If the bill is to be paid in cash, it shall be paid from out of the permanent advance.

(2) If the amount is payable from out of permanent advance, it shall be approved by the competent authority and made over to the officer holding permanent advance for making payment. The officer holding permanent advance shall pay the amount, and after payment in cash, shall stamp the voucher with the words 'paid in cash' in a conspicuous manner. This shall be attached as a sub voucher to the next contingent bill while recouping the permanent advance.

(3) The Register of Permanent Advance shall be maintained in Form17.

39. Cheque payment

(1) If the amount is payable by cheque, the Accountant shall prepare a cheque for the amount payable as per the bill and submit to the Commissioner for signing the cheque. An entry of the cheque prepared shall be made in the Cheque Issue Register.

(2) The Cheque Issue Register shall be maintained in Form 15.

(3) On payment by cheque, the voucher shall be stamped with the words 'paid by cheque Number and Date' in a conspicuous manner.

40. Payment through Bank Transfer

(1) If the amount is payable through bank transfer, the Accountant shall prepare a Bank Advice for the amount payable as per the bill and submit to the Commissioner for signing the Bank Advice.

(2) The Bank Advice shall be in maintained in Form 41.

(3) On payment through Bank Advice, the voucher shall be stamped with the words 'paid through Bank Advice Number and Date' in a conspicuous manner.

(4) All Bank Advices shall be recorded in a Register for Bank Advices.

(5) The Register of Bank Advices shall be maintained in Form 42.

41. Payments to be covered by receipts

(1) Every payment made, either in cash or cheque or bank transfer shall be covered by a receipt, and signed by the person to whom the money is paid. Every receipt for a sum exceeding Rs.5,000/- shall be stamped by the payee with a one rupee revenue stamp.

(2) Every Payment Voucher shall bear or have been attached to it an acknowledgement of the payment, signed by the person for whom or on whose behalf the claim is put forth. No payment shall be made in the absence of the necessary acknowledgement.

(3) Date of receipt shall invariably be noted in the acknowledgement by the person who received the payment.

42. Accounting of payments

The entry for payment shall be made by credit to the cash or bank account and

(a) In case a liability was earlier taken for the amount of the bill, by debit to the same liability account;

(b) In case no liability was taken, by debit to the appropriate expenditure account head.

43. Updation of Subsidiary Ledgers

(1) The Accounts section shall maintain separate Subsidiary Ledger for each of Major Heads of Expenditure. The Subsidiary Ledgers would provide function-wise break up of expenditure incurred by the corporation. Separate folios shall be maintained for each function within the Subsidiary Ledger for recording expenditures in respect of each function.

(2) This exercise shall be made on daily basis.

(3) The Function-wise Expenditure Subsidiary Ledger shall be maintained in Form 34.

Chapter -VIII

Maintenance of Demand, Collection and Balance Registers

44. Responsibility of the Corporation

It shall be the responsibility of the corporation to identify and list out all persons liable for payment of tax, fees, charges or any sum due to it; and maintain their record in a manner that the amounts due, collections made and balances due are available in respect of all such persons.

45. Demand Registers

(1) On identification of the persons liable for payment of tax, fees, charges or any sum payable to the corporation, the concerned sections shall maintain the Demand Register in respect of the relevant Income. The register should provide information in respect of demand, collection, remission/written-off and the balance.

(2) The Demand Register shall be maintained in Form 20.

(3) The Demand Register shall be updated by the respective sections for any demand that is raised or falls due, any collection that is made in respect of a person and the balance amount outstanding from that person.

(4) Head of the concerned section shall prepare a statement of bills raised, which revises the demand and shall send it to the Accounts section. In case new bills are not raised and there is no change in the demand, a nil statement shall be sent.

(5) This exercise shall be made every month.

(6) The Statement of Bills Raised shall be maintained in Form 22.

Chapter- IX

Procedure for Accounting Property and Other Taxes

46. Accounting of property and other taxes

(1) Property and other taxes shall be accrued as income at the beginning of the year and at other intervals in accordance with sub-rule (2) of Rule 20.

(2) Where system of self assessment of property tax is adopted in any corporation, the amount of tax income can be accrued only after the self assessment forms submitted are scrutinised and approved.

(3) Cess collections on behalf of other agencies along with property tax shall be treated as a liability for payment to the concerned agency. If any collection or service charges are provided for collection of such cess, it shall be taken as income, and shall be reduced from the amount payable to the agency.

47. Provision for doubtful realization

(1) On any amount of receivables, remaining outstanding beyond two years, provision for doubtful realization shall be made in accordance with the following norms:

(a) Outstanding for more than 2 years, but not exceeding 3 years: 25%

(b) Outstanding for more than 3 years, but not exceeding 4 years: 50%

(c) Outstanding for more than 4 years, but not exceeding 5 years: 75%

(d) Outstanding for more than 5 years: 100%

(2) The provision referred to above is made in the form of debit and shall be made at the end of the year for the accounting purpose only. It should neither be considered as a reduction of demand in the Demand Register nor should be treated as written-off.

Chapter- X

Procedure for Accounting of Water Charges

48. Accounting of water supply transactions

(1) Water supply charges shall be accrued as income in the Water Supply and Drainage Fund in accordance with rule 20.

(2) Other receipts which are not accruable, such as, connection charges, pipeline service charges, water tanker charges, disconnection and reconnection charges etc. shall be accounted on actual receipt in accordance with rule 21.

49. Provision for doubtful recovery of water charges

(1) On any amount of receivables, remaining outstanding beyond two years, provision shall be made for doubtful recovery of water charges in accordance with the following norms.

(a) Outstanding for more than 2 years, but not exceeding 3 years: 50%

(b) Outstanding for more than 3 years: 100%

(2) The provision referred to above is made in the form of debit and shall be made at the end of the year for the accounting purpose only. It should neither be considered as a reduction of demand in the Demand Register nor should be treated as written-off.

Chapter- XI

Procedure for Accounting for License Fees

50. Accounting for license fees

(1) Income from license fee shall be accrued as income in accordance with rule 20.

(2) Income from new license fee shall be accounted as and when they are realized in accordance with rule 21.

51. Provision for doubtful recovery of license fees

(1) On any amount of receivables, remaining outstanding beyond two years, provision shall be made for doubtful recovery of license fees in accordance with the following norms.

(a) Outstanding for more than 2 years, but not exceeding 3 years: 50%

(b) Outstanding for more than 3 years: 100%

(2) The provision referred to above is made in the form of debit and shall be made at the end of the year for the accounting purpose only. It should neither be considered as a reduction of demand in the Demand Register nor should be treated as written-off.

Chapter- XII

Procedure for Accounting of Rentals, Fees and Other Incomes

52. Accounting of rental income from corporation properties

(1) Income from rents from corporation properties shall be accrued on annual basis at the beginning of the year in accordance with rule 20.

(2) The corporation shall maintain a Demand Register in Form 20 and enter all corporation properties like lands, buildings, shopping/commercial complexes etc. from which rents are due. New shops/shopping complexes let out during the year together with rents shall also be included in the register.

53. Revenue by way of fees from markets, slaughter houses etc.

(1) When the right to collect market fees, slaughter house fees, parking fees etc. is leased out, the lease shall be confirmed by the competent authority and a lease deed shall be executed.

(2) The relevant details shall be entered in the Demand Register in Form 20 and the income therefrom shall be accrued on annual basis at the beginning of the year in accordance with rule 20.

54. Revenue from other incomes through miscellaneous sales

(1) Other incomes through miscellaneous sales of distrained property, road side trees, stores and condemned material etc., the sales shall be confirmed by the competent authority.

(2) On confirmation of the sales, the relevant details shall be entered in the Demand Register in Form 20.

(3) Other incomes, in respect of which demand is ascertainable, shall be accrued on annual basis at the beginning of the year in accordance with rule 20.

(4) Other incomes which are of uncertain nature for which the amount is not ascertainable, the income shall be accounted as and when they are actually collected or received by the corporation in accordance with rule 21.

55. Accounting of other incomes such as fees etc.

Where the fees cannot be ascertained in advance as accruable, the income therefrom shall be accounted as and when they are actually collected or received by the corporation in accordance with rule 21.

56. Accounting of assigned revenues

(1) Assigned revenues are usually in the nature of a share in the revenues of the State Government, to compensate for certain losses in revenue or to support the resources of the corporations. The share in revenues is determined on the basis of the collections made by the State Government in the corporation area.

(2) As such, the income is not ascertainable and the actual receipts are taken as income. It shall be accounted during the year only upon actual collection in accordance with rule 21.

(3) However, at year-end, if sanction order (or proceedings) is passed and the amount is ascertained, the revenues shall be accrued in accordance with rule 20.

57. Provision for doubtful recovery of rentals and other incomes

(1) On any amount of receivables, remaining outstanding beyond two years, provision shall be made for doubtful recovery of rentals and other incomes in accordance with the following norms.

(a) Outstanding for more than 2 years, but not exceeding 3 years: 50%

(b) Outstanding for more than 3 years: 100%

(2) The provision referred to above is made in the form of debit and shall be made at the end of the year for the accounting purpose only. It should neither be considered as a reduction of demand in the Demand Register nor should be treated as written-off.

Chapter- XIII

Procedure for Accounting for Grants

58. Government grants

(1) The corporations receive grants from State Government, Central Government or any other agency.

(2) Grants received by the corporations are of two categories

(a) Capital Grant: Usually received for capital expenditure, ie., for creation of fixed assets, like purchase of land/building/equipment or providing infrastructure. The benefits of such expenditure are of an enduring nature and spread over an extended period of time.

(b) Revenue grant: Generally received for meeting recurring expenditure, the benefits of which usually expire within the accounting year in which it is incurred.

(3) Grants may also be General or Specific.

(a) General grants are for non specific purpose.

(b) Specific grants are meant for carrying out specific projects/schemes or meeting specific expenditure.

(4) Specific grants can have both capital as well as revenue component, eg., grants for construction of new roads and subsequent repairs and maintenance of roads. Specific grants may be received in advance or as a reimbursement of the expenditure incurred by the corporation. These grants shall be treated as a liability.

(5) All grants received shall be entered in Grant Register. Separate Registers shall be maintained for Capital and Revenue Grants; and also separate pages for each grant. The details of receipts as well as expenditure incurred from it shall be recorded in the Grant Register.

(6) The Grant Register shall be maintained in Form G-1.

59. Accounting of grants

(1) General grant which is of revenue nature shall be recognized as income only upon actual receipt.

(2) Specific grant towards revenue expenditure, received prior to the expenditure incurred, shall be treated as a liability till such time the expenditure is incurred.

(3) Specific grants received or receivable in respect of specific revenue expenditure shall be recognised as income in the accounting period in which the corresponding revenue expenditure is charged.

(4) Specific grants received towards capital expenditure shall be treated as a liability till such time the fixed asset is constructed or acquired.

(5) Grants in the form of non-monetary assets (such as fixed assets given at concession rates) shall be accounted for on the basis of the acquisition cost. In case a non-monetary asset is received free of cost, it shall be recorded at a nominal value of Rupee One.

Chapter- XIV

Procedure for Accounting Public Works

60. Payment of work bills

(1) Payments to contractors and suppliers shall be made by means of 'account payee' cheques drawn in their favour or through bank transfer.

(2) Every payment to a contractor shall be on account of some particular work for which a work order exists. No payments in anticipation of measurements shall be made to a contractor.

61. Accounting of contractor bills

(1) When a contractor's bill is accrued under Rule 33, the liability shall be taken by

(a) debit to the 'capital workinprogress' account in case of an ongoing contract to create a new (capital) asset;

(b) debit to the 'revenue expenses' account in case the contract is to carry out certain repair or maintenance work

(2) When the capital asset referred to in clause (a) above is completed, it shall be capitalized.

(3) On receipt of contract completion certificate, the Accounts section shall capitalize the amount lying in the 'capital work-in-progress' account and convert it into a Fixed Asset.

Chapter- XV

Procedure for Accounting Fixed Assets

62. Capitalisation of fixed assets

When as asset is ready and put to use, the amount spent on the asset which was recorded under 'capital work-in-progress' account, shall be capitalized by debit to the appropriate 'fixed asset' account and credit to 'capital work-in-progress' account.

63. Register of Fixed Assets

(1) The corporation shall maintain the following registers comprising of land, buildings and other infrastructure, movable and immovable properties which belong to the corporation

(a) Register of Land (Form 32)

(b) Register of Immovable Properties (Form 30)

(c) Register of Movable Properties (Form 31)

(d) Register of Public Lighting System (Form 36)

(2) The registers shall be maintained category-wise in respect of lands, buildings etc.

(3) The infrastructure assets like roads, water works, bridges, culverts, sewers and drains etc. shall be recorded ward/locality wise for purposes of identification, measurements etc.

(4) The registers shall be maintained Fund-wise.

(5) Any new asset that is capitalized, acquired, donated or gifted shall be recorded in the Register on the date the asset is capitalized, acquired, donated or gifted.

64. Valuation of fixed assets

(1) All fixed assets shall be carried at cost less accumulated depreciation, as specified in AP. Municipal Asset Valuation in Methodology Manual (APMAVMM).

(2) The cost of fixed asset shall include cost incurred/money spent in constructing, installing or acquiring the fixed asset, interest on borrowings and other incidental or indirect expenses incurred upto the month of commissioning of the asset.

(3) In case a fixed asset is acquired at concessional rate, the concessional rate shall be recorded as the cost of acquisition.

(4) In case a fixed asset is donated or gifted, the cost shall be recorded at a nominal value of rupee one.

65. Depreciation on fixed assets

(1) At the end of the accounting year, depreciation shall be provided on each class of fixed asset at the rates prescribed by Government. The amount of depreciation shall be computed under straight line method or written down value as prescribed by Government/APMAVMM. However, depreciation shall not be charged to land.

(2) In case the asset is capitalized on or after 1st October of the year, depreciation shall be applicable at half of the rates prescribed above.

(3) The depreciation of each asset shall be updated in the Fixed Assets Register every year.

66. Asset Replacement Register

(1) The corporation shall maintain a separate Asset Replacement Fund for replacement of fixed assets, by transfer of amounts equivalent to the depreciation provision made for the accounting year.

(2) The amounts shall be transferred from General Fund. A separate bank account shall be maintained to deposit the amounts relating to Asset Replacement Fund.

(3) The Asset Replacement Register shall be maintained asset class-wise to record the amounts transferred for the purpose.

(4) The Asset Replacement Register shall be maintained in Form 35.

67. Revaluation of fixed assets

(1) The corporation may carry out a revaluation of its assets, with prior permission of Government in any of the following cases:

(a) When commercial development of fixed assets is taken up after the land use and architectural control have been approved by competent authority;

(b) At the time of lease;

(c) At the time of issue of municipal bonds.

(2) Any increase in value of fixed assets due to revaluation shall be recorded in a 'Revaluation Reserve' Account.

(3) Revaluation Reserve shall be adjusted/reduced by an amount equivalent to the depreciation charge on the revalued portion of the fixed asset.

Chapter- XVI

Procedure for Accounting Advances and Other Assets

68. Advances

(1) The advances paid from municipal funds do not constitute expenditure, and they shall be recovered or adjusted in future; and they therefore shall be accounted under 'advances recoverable'.

(2) All transactions relating to advances shall be recorded in the Register of Advances.

(3) The Register of Advances shall be maintained in Form 16.

69. Accounting of advances

(1) Whenever advances other than permanent advances are made, the transactions shall be recorded in the Register of Advances and recoveries in the form of repayments or adjustments watched.

(2) The total of advances made during a month in the Register shall be agreed with the corresponding total in the Ledger.

(3) When an advance is recovered in cash or adjusted by deduction from bill through the Journal Voucher, the amount shall be noted against the original advance in the column for the month in which the recovery or adjustment is made. The total of recoveries made for a month shall be agreed with the corresponding credit under advances in the Ledger.

70. Permanent Advance

(1) An amount of permanent advance shall be sanctioned to an officer to meet immediately the petty expenses connected to his section. The amount shall be decided by the Standing Committee with reference to the average expenses to cover for a month.

(2) The amount shall be recouped once in a month or whenever the permanent advance runs short duly supported with the details of expenses. All sub vouchers have to be stamped as 'cancelled' after payment.

(3) Permanent advance shall be adjusted by debit to the appropriate expense heads for which the amount is used.

(4) Register of Permanent Advance shall be maintained in Form 17

71. Investments

(1) The corporation shall maintain a Register of Investments.

(2) The Register shall be maintained in Form 1.

(3) All investments belonging to the corporation shall be entered in the Register. The investments are assets of the corporation.

(4) The Register shall also indicate interest due and realizations on account of it from time to time. It should be ensured that the amounts due are realized on due dates and that there are no outstandings. In respect of interest accrued but not received at the end of the year, a journal entry shall be passed for accounting 'the interest amount under income'.

Chapter- XVII

Procedure for Accounting Deposits, Borrowings and Other Liabilities

72. Deposits

(1) Deposits received shall not be accounted under income as these are liabilities. All deposits received by the corporation shall be entered in a Register of Deposits.

(2) The Register of Deposits shall be maintained in Form18.

(3) All deposits received either by cash, demand draft or recovered through Journal Voucher shall be entered in the Register. Separate sets of pages shall be set for each of the following classes of deposits.

(a) Deposits by market/shop room lessees.

(b) Deposits by contractors and suppliers.

(c) Other deposits

(4) Deposits which are not refundable shall be credited to the relevant income head of account.

73. Refund of deposits

(1) Deposits shall be refunded when an application is made for it. After being satisfied that the applicant is entitled for the refund and that the deposit is actually outstanding against the applicant, a Payment Order shall be prepared and the deposit refunded.

(2) The Payment Order shall be maintained in Form 14.

(3) The deposits collected from the lessees shall be adjusted against the rents due through a Journal Voucher. The details of deposits adjusted shall be sent by the respective sections to the Accounts section once in every month.

(4) The Summary Statement of Deposits Adjusted shall be maintained in Form 19.

74. Lapse of deposit

(1) Deposits not claimed within 3 years from the date it is due for payment shall be considered as lapsed and accounted under 'Lapsed Deposits' (income) through a Journal Voucher.

(2) Lapsed deposits shall not be refunded without the sanction of competent authority.

75. Borrowings

(1) The borrowings, ie., loans received by the corporation do not come under income. They are liabilities repayable with interest.

(2) All loans received by the corporation shall be recorded, each on a separate page in a Register of Loans.

(3) The Register of Loans shall be maintained in Form BR 1

76. Municipal Bonds/Debentures

(1) When the corporation raises the loan through public issue of Bonds/Debentures, a separate Register of Bonds/Debentures shall be maintained.

(2) The Register of Bonds/Debentures shall be maintained in Form BR 2

77. Sinking Fund/Escrow Account

(1) Where the terms for raising loan or issuing bonds/debentures provide the establishment of Sinking Fund or creation of Escrow Account, the amounts stipulated in the terms of sanction shall be transferred from the General Funds to the Sinking Fund or Escrow Account.

(2) The purpose of establishing Sinking Fund or creation of Escrow Account is to accumulate money, adequate to repay the loan or bonds/debentures as per schedule.

(3) The amounts to be transferred include the revenues raised through the infrastructure provided by utilizing the loan or bonds and a share of general funds.

(4) Separate bank accounts shall be maintained for Sinking Fund and Escrow Account.

(5) The Register of Sinking Fund shall be maintained in Form BR 3

78. Appropriation of loans, endowments and other funds

(1) Loans, endowments and other funds for specific purpose shall be kept in separate bank accounts, and shall be appropriated for the purpose for which they have been raised.

(2) All such funds shall be recorded in Register of Earmarked Funds. Separate pages or set of pages shall be set for each Fund.

(3) The Register of Earmarked Funds shall be maintained in Form EM1

Chapter- XVIII

Period end and Reconciliation Procedures

79. Bank reconciliation

(1) The bank reconciliation is an exercise which aims at reconciling the bank balance as shown in the Cash book of the corporation with the bank balance as per the Pass Book/Statement received from the bank.

(2) The bank reconciliations shall be carried for each of the bank account maintained by the corporation and for every month.

80. Period end procedures

(1) The corporation shall follow the period end procedures on daily, monthly, quarterly and annual basis.

(2) The following procedures shall be carried out on daily basis.

(a) Closing of Cash Book

(b) Physical verification of cash balance

(c) Deposit of collections (both cash and cheques) in the bank

(i) Checking ledger accounts with the books of original entries, i.e., Cash Book and Journal Book

(ii) Verification of number of receipts issued as reported by the collection offices with the Collection Register

(iii) Updation of Subsidiary Ledgers

(3) The following procedures shall be carried out on monthly basis.

(a) Bank reconciliation

(b) Recording of expenditures incurred against Permanent Advance

(c) Payment of statutory deductions and remittances

(d) Payment of provident fund dues and pensionary contribution in respect of employees on deputation

(e) Reconciliation of Function wise Income/Expense Subsidiary Ledgers with respective Trial Balance totals.

(f) Compilation of details of closing stock for recording the consumption of stores at the end of the month.

(g) Closing of Ledger Accounts

(4) The following procedures shall be carried out on quarterly basis.

(a) Reconciliation of deposits, advances, receivables and incomes

(b) Provision for period-end expenses

(c) Transfer of revenue grant received in advance for specific purpose to grant income

(d) Recognition of grant income for revenue expenditure incurred in respect of grant receivable as reimbursement

(e) Accrual of interest on borrowings

(f) Recording of provision for bills remaining unpaid in respect of Special Fund expenditure

(g) Accrual of interest on investments

(h) Accrual of interest on loans to employees

(i) Reconciliation of CapitalWorkinProgress

(j) Reconciliation of Inter Unit Balances

(k) Passing of adjustment entries

(l) Closing of Ledger Accounts

(5) The following procedures shall be carried out on annual basis.

(a) Physical verification of Stores

(b) Physical verification of Fixed Assets

(c) Transfer of Funds from Special Funds to Special Funds (Utilised)

(d) Confirmation of all categories of advances

(e) Provision for unrealised revenues

(f) Accounting of prepaid expenses

(g) Contribution of difference in interest to the Provident Fund

(h) Expenditure for the benefit of SC/ST/BC or similar other welfare schemes

(i) Confirmation from Government/Quasi-government and Government owned agencies

(j) Closing of Ledger Accounts

Chapter- XIX

Financial Statements

81. Monthly statement of receipts and payments

(1) The Commissioner shall prepare a fund-wise statement of receipts and payments.

(2) The statement shall be prepared in Table 9.19.

(3) The Commissioner shall prepare the statement by the end of the following month and place it before the Standing Committee.

82. Monthly Trial Balance and DCB statement

(1) The Commissioner shall also prepare Trial Balance once in every month. The Trial Balance is a list of closing balances in all the accounts in the Ledger and the Cash books.

(2) The Trial Balance shall be prepared in Table 9.14.

(3) The Commissioner shall prepare the Trial Balance by the end of the following month and place it along with Demand, Collection and Balance Statement before the Standing Committee.

83. Annual financial statements

(1) Preparation of Annual Account comprising various Financial Statements is the responsibility of Head of Accounts Section. However, the ultimate responsibility lies with the Commissioner. The Annual Accounts shall be prepared before the end of June following. The Annual Accounts shall be placed before the Standing Committee. After examination by the Stanidng Committee, it shall be laid before the Corporation for approval.

(2) The Financial Statements shall consist of:

(a) Balance Sheet

(b) Income and Expenditure Statement

(c) Statement of Cash flows

(d) Receipts and Payments Account

(e) Notes to Accounts, and

(f) Financial Performance Indicators

(3) The Commissioner shall state that the books of account are maintained in the manner as required by the Act and rules; and as per the provisions of the Andhra Pradesh Municipal Accounts Manual. He shall also state that proper accounting principles have been adopted and applied consistently while accounting for the transactions and preparing the Annual Financial Statements. In determining the accounting treatment and manner of disclosure of an item in the Income and Expenditure Statement and/or in the Balance Sheet, due consideration shall be given to the materiality of the item. He shall

also comment upon the performance of the corporation based upon the results of the Financial Performance Indicators. In respect of any adverse performance as reflected by the result of any Performance Indicator, the Commissioner shall also state the steps taken to improve the performance.

(4) The Balance Sheet shall be prepared in Table 9.17.

(5) The Income and Expenditure Statement shall be prepared in Table 9.16.

(6) The Statement of Cash flows shall be prepared in Table 9.18.

(7) The Receipts and Payments Account shall be prepared in Table 9.19.

(8) The Notes to Accounts shall comprise of statement of significant accounting principles, statement of contingent liabilities, subsidy report and other disclosures, as may be useful to understand the financial statemnts clearly.

(9) The Financial Performance Indicators depict the performance of the corporation. They shall cover income ratios, expense ratios, net income ratios, efficiency ratios, leverage ratios, investment ratios, liquidity ratio, asset ratio and performance ratios. The Standing Committee may include new indicators also, if it desires.

84. Financial Statements at the end of each quarter

(1) The corporation shall also prepare the Financial Statements like the Balance Sheet, Income and Expenditure Statement, Statement of Cash flows and Receipts and Payments Account, at the end of each quarter.

(2) The Balance Sheet shall disclose figures as on a date for the current year and the previous year, Income and Expenditure Statement, Statement of Cash flows and the Receipts and Payments Accounts shall disclose quarterly figures, progressive year-to-date totals and the figures of the corresponding quarter of the previous year; and the quarterly movements in various accounts. In addition, the Income and Expenditure Statement shall also disclose the annual budget figures.

(3) The Financial Statements at the end of each quarter shall be prepared within one month of the end of relevant quarter and shall be placed before the Standing Committee.

85. Submission of Receipt and Payment Statement to Government

The corporation shall prepare the Receipt and Payment Statement every quarterly, half-yearly and annually and submit to Government by establishing linkage through Comprehensive Financial Management System (CFMS)

86. Audit of annual accounts comprising various financial statements

The Annual Accounts comprising various Financial Statements, on approval by the corporation, shall be forwarded to the auditor for the purpose of audit.

Chapter- XX

Computerized Accounting

87. Computerised accounting

(1) The accounting records required to be maintained under these rules may be kept in a computer based system.

(2) Where the records are so kept, it shall be the responsibility of the Commissioner and the Government or any officer authorised by them either by themselves or through any agency approved by Government to ensure that appropriate controls and procedures are exercised for the integrity and security of the data files and programmes and storage of back up of this data and its retrieval.

Chapter- XXI

Preparation of Opening Balance Sheet

88. Preparation of Opening Balance Sheet

(1) In the first year, under these rules, the corporation shall determine the opening balance of various asset and liability account heads at the beginning of the period and this statement shall be called the opening balance sheet.

(2) The opening balance sheet shall be prepard separately for each fund.

(3) In order to determine the opening balances, the corporation shall prepare an inventory of all its assets and liabilities and value them at the current book value based on their original cost less appropriate depreciation in the case of fixed assets.

(4) In case the corporation is unable to determine the actual cost of a fixed asset with reasonable accuracy, it shall use the currrent standard cost rates prescribed by Government, deflate them to the year of purchase and then depreciate them to arrive at the current book value of the asset.

89. Adoption of the Opening Balance Sheet

After preparation of the opening balance sheet, it shall be placed before the Standing Committee for approval and adoption.

90. Revision of Opening Balance Sheet

(1) If any error or omission is noticed after opening balance sheet is prepared, such error or omission shall be incorporated in the Opening Balance Sheet figure, by routing through an 'Adjustment to Opening Balance Sheet' account for the period concerned.

(2) Such adjustment in the opening balance sheet shall also be placed before the Standing Committee for approval and adoption before it is included in the accounts.

Chapter- XXII

Miscellaneous Provisions

91. These Rules shall extend to and apply also to the Greater Visakhapatnam Municipal Corporation and the Vijayawada Municipal Corporation constituted under the provisions of Visakhapatnam Municipal Corporation Act, 1979 and Vijayawada Municipal Corporation Act, 1981 respectively.

92. Government's orders on discrepancy

If there is any discrepancy in interpreting the rules, the matter shall be referred to Government and orders passed thereon shall be final.

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List of Forms, Registers, Schedules and Tables

S. No.	Reference	Number of Form, Register, Schedule or Table	Name of Form, Register, Schedule or Table
1	Rule 5	Schedule I	Function Codes
2	Rule 6 (a)	Schedule II	Account Codes – Income
3	Rule 6 (b)	Schedule III	Account Codes – Expenses
4	Rule 6 ©	Schedule IV	Account Codes – Liabilities
5	Rule 6 (d)	Schedule V	Account Codes - Assets
6	Rule 11	Form 1	Cash Book
7	Rule 12	Form 2	Journal Book
8	Rule 13	Form 3	Ledger
9	Rule 15	Form 4	Receipt Voucher
10	Rule 16	Form 5	Payment Voucher
11	Rule 17	Form 6	Contra Voucher
12	Rule 18	Form 7	Journal Voucher
13	Rule 20 and 45(6)	Form 22	Summary Statement of Bills Raised
14	Rule 24 (3)	Form 8	Receipt
15	Rule 24 (5)	Form 9	Receipt Register
16	Rule 24 (7)	Form 10	Statement on Status of Cheques Received
17	Rule 27	Form 11	Collection Register
18	Rule 28	Form 12	Summary of Daily Collection
19	Rule 31	Form 33	Function-wise Income Subsidiary Register
20	Rule 34 (4)	Form 13	Register of Bills for Payment
21	Rule 34 (6) and 73 (2)	Form 14	Payment Order
22	Rule 38	Form 17 and 70	Register of Permanent Advance
23	Rule 39	Form 15	Cheque Issue Register
24	Rule 40(2)	Form 41	Bank Advice
25	Rule 40(5)	Form 42	Register of Bank Advices
26	Rule 43	Form 34	Function-wise Expenditure Subsidiary Register
27	Rule 45(2), 52(2), 53(2) and 54(2)	Form 20	Demand Register
28	Rule 58	G1	Grant Register
29	Rule 63 (1) a	Form 32	Register of Land
30	Rule 63 (1) b	Form 30	Register of Immovable property
31	Rule 63 (1) c	Form 31	Register of Movable property
32	Rule 63 (1) d	Form 36	Register of Public Lighting System

33	Rule 66	Form 35	Asset Replacement Register
34	Rule 68	Form 16	Register of Advances
35	Rule 71	IN 1	Investment Ledger/Register
36	Rule 72	Form 18	Register of Deposits
37	Rule 73(4)	Form 19	Summary Statement of Deposits Adjusted
38	Rule 75	BR 1	Register of Loans
39	Rule 76	BR 2	Register of Debentures
40	Rule 77	BR 3	Register of Sinking Funds
41	Rule 78	EM 1	Register of Earmarked Funds
42	Rule 81 and 83(7)	Table 9.19	Receipt and Payment Account
43	Rule 81 and 83(7)	Table 9.19	Receipt and Payment Account
44	Rule 82	Table 9.14	Trial Balance
45	Rule 83(4)	Table 9.17	Balance Sheet
46	Rule 83 (5)	Table 9.16	Income and Expenditure Statement
47	Rule 83(6)	Table 9.18	Statement of Cash Flow

Schedule I - Function Codes

(Rule 5)

Function Group Code		*Function Group Code Description*	
Function		Sub-Function	
Code	Description	Code	Description
00		General Administration	
01	Municipal Body	0101	General Body
		0102	Ward & Standing Committee
		0103	Secretariat
02	Administration	0201	General Administration
		0202	Public Relations
		0203	Information Technology
		0204	Legal
		0205	Vigilance
03	Finance, Accounts, Audit	0301	Finance & Accounts
		0302	Pre-Audit
04	Election	0401	Local Body Elections
		0402	MP/MLA Elections
05	Record Room	0500	Record Room
06	Estate	0600	Estate
07	Stores & Purchase	0701	Purchase
		0702	Stores
08	Workshop	0800	Workshop
09	Census	0900	Census
10		**Planning & Regulations**	
11	City and Town Planning	1100	City and Town Planning
12	Building Regulation	1200	Building Regulation
13	Economic Planning	1300	Economic Planning
14	Encroachment Removal	1400	Encroachment Removal
15	Trade License / Regulations	1500	Trade License / Regulations
20		**Public Works**	
21	Roads and Pavement	2100	Roads and Pavement
22	Bridges and Fly-overs	2200	Bridges and Fly-overs
23	Subways & Causeways	2300	Subways & Causeways
24	Street Lighting	2400	Street Lighting

25	Storm water Drains	2500	Storm water Drains
26	Traffic Signals	2600	Traffic Signals
27	Guest Houses	2700	Guest Houses
30		**Health**	
31	Public Health	3100	Public Health
32	Epidemic / Prevention Control	3200	Epidemic / Prevention Control
33	Family Planning	3300	Family Planning
34	Primary Health Care	3400	Primary Health Care
35	Hospital Services	3500	Hospital Services
36	Burial and Cremations	3600	Burial and Cremations
37	Vital Statistics	3700	Vital Statistics
38	Prevention of Food Adulteration	3800	Prevention of Food Adulteration
39	Ambulance / Hearse Services	3900	Ambulance / Hearse Services
40		**Sanitation and Solid Waste Management**	
41	Solid Waste Management	4100	Solid Waste Management
42	Public Convenience	4200	Public Convenience
43	Veterinary Services	4300	Veterinary Services
44	Cattle Pounding	4400	Cattle Pounding
45	Slaughter Houses	4500	Slaughter Houses
50		**Civic Amenities**	
51	Water Supply	5100	Water Supply
52	Sewerage	5200	Sewerage
53	Fire Services	5300	Fire Services
54	Arts & Culture	5400	Arts & Culture
55	Community / Marriage Centers	5500	Community / Marriage Centers
56	Amusement	5600	Amusement
57	Museums	5700	Museums
58	Municipal Markets	5800	Municipal Markets
60		**Urban Forestry**	
61	Parks, Gardens	6100	Parks, Gardens
62	Play Grounds	6200	Play Grounds

63	Lakes and Ponds	6300	Lakes and Ponds
64	Urban Forestry	6400	Urban Forestry
65	Environment Conservation	6500	Environment Conservation
66	Zoos	6600	Zoos
70		**Urban Poverty Alleviation & Social Welfare**	
71	Welfare of Women	7100	Welfare of Women
72	Welfare of Children	7200	Welfare of Children
73	Welfare of Aged	7300	Welfare of Aged
74	Welfare of Handicapped	7400	Welfare of Handicapped
75	Welfare of SC/ST/OBC	7500	Welfare of SC/ST/OBC
76	Slum Improvements	7600	Slum Improvements
77	Housing	7700	Housing
78	Urban Poverty Alleviation	7800	Urban Poverty Alleviation
80		**Revenue**	
81	Tax Administration	8101	Tax Administration
		8102	Remunerative Enterprises
90		**Other Services**	
91	Electricity	9100	Electricity
92	Education	9201	Primary Education
		9202	Secondary Education
93	Transportation	9300	Transportation
94	Facility for pilgrims	9400	Facility for pilgrims
95	Libraries & Reading Rooms	9500	Libraries & Reading Rooms
96	Others	9600	Others

Schedule II - Account Codes – Income

[Rule 6 (a)]

Major Head				
Code	**Description**			
Minor Head		**Detailed Head**		**e-Code**
Code	**Description**	**Code**	**Description**	
110	**Tax Revenue**			
01	Property Tax	01	Properties – General	110-01-01
		02	Vacant Land	110-01-02
		03	State Government Properties	110-01-03
		04	State Government Undertaking Properties	110-01-04
		05	Central Government Undertaking Properties	110-01-05
		06	Service Charges in lieu of Property Tax	110-01-06
02	Water Tax	01	Properties – Water Tax	110-02-01
03	Sewerage Tax	01	Properties – Sewerage Tax	110-03-01
04	Conservancy Tax	01	Properties – Conservancy Tax	110-04-01
05	Lighting Tax	01	Properties – Lighting Tax	110-05-01
06	Education Tax	01	Properties – Education Tax	110-06-01
07	Vehicle Tax			110-07-00
08	Tax on Animals			110-08-00
11	Advertisement Tax	01	Hoardings	110-11-01
		02	Cinema Houses	110-11-02
		03	Hoardings on Vehicles	110-11-03
		05	Adv. Tax on Cable Operators	110-11-05
		11	Others	110-11-11
12	Pilgrimage Tax			110-12-00
51	Octroi & Toll			110-51-00
52	Cess			110-52-00
80	Others Taxes	01	Tax on Cell Towers	110-80-01
90	Tax Remission & Refund	01	Vacancy Remission	110-90-01
120	**Assigned Revenues & Compensations**			
10	Taxes and Duties collected by others	01	Surcharge on Stamp Duty for Transfer of Immovable Properties	120-10-01
		02	Entertainment Tax	120-10-02
		03	Profession Tax	120-10-03

Major Head				
Code	Description			
Minor Head		Detailed Head		e-Code
Code	Description	Code	Description	
		04	Tax on Cable TV	120-10-04
20	Compensation in lieu of Taxes / duties	01	Compensation in lieu of Octroi & Toll Tax	120-20-01
		02	Compensation in lieu of Motor Vehicles Tax	120-20-02
30	Compensations in lieu of Concessions	01	Property Tax compensations due to concessions to tax payers	120-30-01
130	**Rental Income from Municipal Properties**			
10	Rent from Civic Amenities	01	Markets	130-10-01
		02	Auditoriums	130-10-02
		03	Function/Community Halls	130-10-03
		04	Playgrounds	130-10-04
		05	Staff Quarters	130-10-05
		06	Canteens	130-10-06
		07	Slaughter Houses	130-10-07
		09	Nurseries	130-10-09
		10	Lease/Rent from Parking Places	130-10-10
		11	Lease of Traffic Islands/ Central Media	130-10-11
		12	Lease of Land for Bus Shelters	130-10-12
		13	Lease of Jetties & Boats	130-10-13
		14	Lease of Advertisement Right	130-10-14
		15	Shopping Complexes	130-10-15
20	Rent from Office Buildings	01	Government	130-20-01
		02	Private	130-20-02
30	Rent from Guest Houses	01	Guest House	130-30-01
40	Rent from lease of lands	01	Lease of Land	130-40-01
80	Other rents			130-80-00
90	Rent remission and refund			130-90-00

Major Head				
Code	Description			
Minor Head		Detailed Head		e-Code
Code	Description	Code	Description	
140	Fees & User Charges			
10	Empanelment & Registration Charges	01	Contractors, Agencies etc	140-10-01
		02	Technical Professionals	140-10-02
11	Licensing Fees	01	Trade License	140-11-01
		02	Cattle Pounding	140-11-02
		03	Licensing of Animals	140-11-03
		04	Slaughter House	140-11-04
		06	Encroachment Fee	140-11-06
		11	Other License Fee	140-11-11
12	Fees for Grant of Permit	01	Layout/Sub-division	140-12-01
		02	Building Permit Fee	140-12-02
		03	Fee for Erection of Hoardings	140-12-03
		04	Intensive Zoning Fee	140-12-04
		05	Film Shooting in Parks	140-12-05
13	Fees for Certificate or Extract	01	Copy of Plan/Certificate	140-13-01
		02	Birth & Death certificates	140-13-02
		03	Sanitation Certificate	140-13-03
		04	Copy of Extract	140-13-04
14	Development Charges	01	Building Development Charges	140-14-01
		02	Betterment Charges	140-14-02
		03	External Betterment Charges	140-14-03
		04	Special Development Contribution	140-14-04
		05	Impact Fee	140-14-05
		06	Un-Authorised Colony Improvement Contribution	140-14-06
		07	Open Space Contribution	140-14-07
		08	Parking Contribution	140-14-08
		09	Postage & Advertisement Charges	140-14-09
		10	Other town planning receipts	140-14-10
15	Regularization Fees	01	Building Regularization	140-15-01
20	Penalties and Fines	01	Penalty for Un-authorised Construction	140-20-01

Major Head				
Code	Description			
Minor Head		Detailed Head		e-Code
Code	Description	Code	Description	
		02	Contractors	140-20-02
		03	Continuing Penalty for Un-authorised Construction	140-20-03
		04	Spot Fines	140-20-04
		05	Other Penalties and Fines	140-20-05
40	Other Fees	01	School Fee	140-40-01
		02	Admission Fees	140-40-02
		03	Sports Fee	140-40-03
		04	Library Fees	140-40-04
		05	Survey fees	140-40-05
		06	Connection/Disconnection charges (Water Supply and Sewerage)	140-40-06
		07	Notice Fees	140-40-07
		08	Warrant & Distraint Fees	140-40-08
		09	Mutation Fees	140-40-09
		10	Property Transfer Charges	140-40-10
		11	Other Fees	140-40-11
		12	Fee under RTI Act	140-40-12
50	User Charges	01	Medicines	140-50-01
		02	Examination Charges	140-50-02
		03	Ambulance	140-50-03
		04	Funeral Van	140-50-04
		05	Garbage Collection Charges	140-50-05
		06	Littering and Debris collection	140-50-06
		07	Septic Tank clearance	140-50-07
		08	Special Sanitation Charges	140-50-08
		09	Sewerage clearance charges	140-50-09
		10	Crematorium Charges	140-50-10
		11	Burial Ground Charges	140-50-11
		12	Pay & use toilets	140-50-12
		13	Water Supply	140-50-13
		15	Water Tanker	140-50-15
		16	Water Meter Charges	140-50-16
		17	Fire Extinguishing	140-50-17

Major Head				
Code	Description			
Minor Head		Detailed Head		e-Code
Code	Description	Code	Description	
		21	Parking fees	140-50-21
		22	Pre-Paid Parking Fee	140-50-22
		24	Quality Control Charges	140-50-24
		25	Coaching Camp	140-50-25
		26	Gym	140-50-26
		27	Drainage User Charges	140-50-27
		31	Other User Charges	140-50-31
60	Entry Fees	01	Parks	140-60-01
		02	Playgrounds	140-60-02
		03	Swimming Pool	140-60-03
		05	Museum	140-60-05
		06	Monuments	140-60-06
		11	Other Entry Fees	140-60-11
70	Service / Administrative Charges	01	Road Cutting & Restoration Charges	140-70-01
		02	Library Cess Collection Administrative Charges	140-70-02
		03	Plan Preparation Charges	140-70-03
		04	Removal of Un-authorised Hoardings	140-70-04
		05	Removal of Demolition	140-70-05
		06	Removal of Encroachments	140-70-06
		07	Removal of Public Nuisances	140-70-07
		08	Administrative Charges for Deposit Works	140-70-08
		09	NOC of Public Health/ Town Planning Section	140-70-09
		11	Water Supply – Tap Estimation Charges	140-70-11
		12	Water Supply – Tap repairs	140-70-12
		13	Solvency Certificate	140-70-13
80	Other Charges	01	Compounding fee	140-80-01
		02	Other Charges	140-80-02
90	Fees Remission and Refund	01	Refund of Fees	140-90-01

Major Head				
Code	Description			
Minor Head		Detailed Head		e-Code
Code	Description	Code	Description	
150	**Sale & Hire Charges**			
10	Sale of Products	01	Tree-Guards	150-10-01
		02	House Number Plates	150-10-02
		03	Raw Water	150-10-03
		04	Nursery plants	150-10-04
		05	Grass, Flowers & Fruits	150-10-05
		06	Trees	150-10-06
		07	Rubbish	150-10-07
		08	Garbage	150-10-08
		09	Manure	150-10-09
		10	Compost	150-10-10
		11	Water meter	150-10-11
11	Sale of Forms & Publications	01	Tenders Schedules	150-11-01
		02	Data, Plans & Maps	150-11-02
		03	Forms & Pass Books	150-11-03
12	Sale of stores & scrap	01	Obsolete stores	150-12-01
30	Sale of others	01	Assets	150-30-01
		02	Old newspapers	150-30-02
40	Hire Charges for Vehicles	01	Cars, Jeeps and Buses	150-40-01
41	Hire Charges on Equipments	01	Rollers	150-41-01
		02	Tools & Equipments	150-41-02
160	**Revenue Grants, Contribution and Subsidies**			
10	Revenue Grant	01	Road Maintenance Grant	160-10-01
		02	Per Capita Grant	160-10-02
		03	Census Grant	160-10-03
		04	Election Grants	160-10-04
		05	Family Welfare Grant	160-10-05
		06	Secondary Education Grant	160-10-06
		07	Elementary Education Grant	160-10-07
		08	Mid day Meals Grant	160-10-08
		11	Other Grant	160-10-11

Major Head				
Code	Description			
Minor Head		Detailed Head		e-Code
Code	Description	Code	Description	
20	Re-imbursement of expenses	01	Election Expenses	160-20-01
		02	External-aided Projects	160-20-02
		03	Family Planning Centre Expenses	160-20-03
		04	Family Planning Incentives	160-20-04
		05	Anti Malaria Expenses	160-20-05
.		11	Others - Reimbursement of Expenses	160-20-11
30	Contribution towards schemes	01	Swarna Jayanthi Shari Rojgar Yojana	160-30-01
		02	National Slum Development Project	160-30-02
		03	Integrated Development of Small and Medium Towns	160-30-03
		04	Integrated Low Cost Sanitation	160-30-04
		05	Water Supply –Donation	160-30-05
		06	Sewerage Donation	160-30-06
		11	Other Contribution	160-30-11
40	Treasury	01	Salary	160-40-01
		02	Pension	160-40-02
170	**Income from Investments**			
10	Interest	01	Fixed Deposits with Scheduled Banks	170-10-01
		03	Government Securities	170-10-03
		04	Post office deposits	170-10-04
20	Dividend	01	Mutual Fund Investments/Shares	170-20-01
30	Income from projects taken up on commercial basis			170-30-00
40	Profit in Sale of Investments	01	Mutual Fund Investments/Shares	170-40-01
80	Others	01	Others	170-80-01
171	**Interest Earned**			
10	Interest from Bank Accounts	01	Savings Bank Accounts	171-10-01

Major Head				
Code	Description			
Minor Head		Detailed Head		e-Code
Code	Description	Code	Description	
20	Interest on Loans and advances to Employees	01	House Building Advance	171-20-01
		02	Hire Purchase Quarters	171-20-02
		03	Vehicle Advance	171-20-03
		04	Marriage Advance	171-20-04
		05	Computer Advance	171-20-05
30	Interest on loans to others			171-30-00
80	Other Interest	01	Interest on Late Payment	171-80-01
		02	Interest on Hire Purchase Sales	171-80-02
180	**Other Income**			
10	Deposits Forfeited	01	Security Deposits	180-10-01
11	Lapsed Deposits	01	Earnest Money Deposit	180-11-01
		02	Deposits	180-11-02
20	Insurance Claim Recovery			180-20-00
30	Profit on Disposal of Fixed assets			180-30-00
40	Recovery from Employees	02	Recovery of Vehicle Use Charges	180-40-02
		03	Recovery of Water & Electricity Charges	180-40-03
		04	Recovery of cell phone charges	180-40-04
50	Unclaimed Refund Payable/ Liabilities Written Back	01	Liabilities	180-50-01
		02	Stale Cheques	180-50-02
60	Excess Provisions written back	01	Property Tax	180-60-01
		02	Advertisement Tax	180-60-02
		04	Rents	180-60-04
		05	Loans & Advances to Others	180-60-05
		06	Others	180-60-06
80	Miscellaneous Income	01	Pension & Leave Salary Contribution	180-80-01

Major Head				
Code	Description			
Minor Head		Detailed Head		e-Code
Code	Description	Code	Description	
		02	Bounced Cheques Realization Charges	180-80-02
		03	Magisterial Fines	180-80-03
		04	Prior Period Income	180-80-04
		05	Penalties	180-80-05
		06	Other Income Un-Classified	180-80-06

Schedule III - Account Codes – Expenses

[Rule 6 (b)]

Major Head				
Code	Description			
Minor Head		Detailed Head		e-Code
Code	Description	Code	Description	
210	Establishment Expenses			
10	Salaries, Wages and Bonus	01	Basic Pay	210-10-01
		02	Dearness Allowance	210-10-02
		03	House Rent Allowance	210-10-03
		04	CCA	210-10-04
		05	Conveyance Allowance	210-10-05
		06	Interim Relief	210-10-06
		07	Surrender Leave Encashment	210-10-07
		08	Performance Bonus	210-10-08
		11	Wages to workers through Placement Agencies	210-10-11
		12	Pensionary Contribution	210-10-12
		16	Family Planning Incentive	210-10-16
		17	Graduate Allowance	210-10-17
		18	Post Graduate Allowance	210-10-18
		19	Stagnation Increment	210-10-19
		20	Addl. House Rent Allowance	210-10-20
		21	New Pension Scheme (Employer Contribution)	210-10-21
		22	Special Pay	210-10-22
20	Benefits and Allowances	01	Leave Travel Concession	210-20-01
		02	Medical Reimbursement	210-20-02
		03	Tuition Fees	210-20-03
		04	Education Allowance	210-20-04
		05	Uniform allowance	210-20-05
		06	Workmen Compensations	210-20-06
		07	Training	210-20-07
		08	Concession in Bus-Pass	210-20-08

Major Head				
Code	Description			
Minor Head		Detailed Head		e-Code
Code	Description	Code	Description	
		10	Educational Concession & Scholarships	210-20-10
		12	Special Allowance	210-20-12
		13	Addl. Charge Allowance	210-20-13
		14	Subsistence Allowance	210-20-14
		16	Night Shift Allowance	210-20-16
		17	Conveyance Allowance	210-20-17
		18	Non Private Practice Allowance	210-20-18
		19	Washing Allowance	210-20-19
		20	Physically Handicapped Allowance	210-20-20
		21	Tribal/Bad Climate Allowance	210-20-21
		22	Risk Allowance	210-20-22
		23	Typist Allowance	210-20-23
		24	Computer Allowance	210-20-24
		28	Supervisory Allowance	210-20-28
		31	Other Allowance	210-20-31
30	Pension	01	Service Pension	210-30-01
		02	Family Pension	210-30-02
		03	Provisional Pension	210-30-03
		04	Anticipatory Pension	210-30-04
40	Other Terminal & Retirement Benefits	01	Leave encashment on Retirement	210-40-01
		02	Death cum Retirement gratuity	210-40-02
		03	Commuted Pension	210-40-03
		04	Pension and Leave Salary Contributions for Deputationists	210-40-04
		05	General Provident Fund Interest Shortfall	210-40-05
		06	Obsequies Expenses	210-40-06
220	**Administrative Expenses**			
10	Rent, Rates and Taxes	01	Rents for Hired Premises	220-10-01
		02	Rates and Taxes	220-10-02
11	Office maintenance	01	Electricity Charges	220-11-01

Major Head				
Code	Description			
Minor Head		Detailed Head		e-Code
Code	Description	Code	Description	
		02	Water Charges	220-11-02
		03	Office Security	220-11-03
		04	Hospitality expenses	220-11-04
12	Communication Expenses	01	Telephone	220-12-01
		02	Mobiles	220-12-02
		04	Leased Lines & Internet	220-12-04
20	Books & Periodicals	01	Newspapers & Journals	220-20-01
		02	Magazines	220-20-02
21	Printing and Stationery	01	Printing	220-21-01
		02	Stationery	220-21-02
		03	Computer Consumables	220-21-03
		04	Service postage	220-21-04
30	Traveling & Conveyance	01	Traveling – In land	220-30-01
		02	Traveling – Abroad	220-30-02
		03	Fuel for Office Vehicles	220-30-03
40	Insurance	01	Buildings	220-40-01
		02	Vehicles	220-40-02
		03	Electronic Equipment	220-40-03
		04	Furniture	220-40-04
		05	Inventory	220-40-05
50	Audit Fees	01	Statutory Audit Fee	220-50-01
		02	Certification Fee	220-50-02
		03	Out of Pocket Expenses	220-50-03
51	Legal Expenses	01	Legal Fees	220-51-01
		02	Cost of recoveries of tax revenue	220-51-02
		03	Cost of recoveries of other revenues	220-51-03
		04	Compensations Ordered by Courts	220-51-04
52	Professional and other Fees	01	Consultancy Charges	220-52-01
		02	Other Professional Charges	220-52-02

Major Head				
Code	Description			
Minor Head		Detailed Head		e-Code
Code	Description	Code	Description	
60	Advertisement and Publicity	01	Advertisement – Print Media	220-60-01
		02	Advertisement -TV & Radio media	220-60-02
		03	Hoardings	220-60-03
		06	Maintenance of Statutes	220-60-06
61	Membership & subscriptions			220-61-00
80	Others			220-80-00
		01	Honorarium/sitting fee to Chairman and Councilors	220-80-01
		02	Honorarium - Others	220-80-02
		03	Organization of Festivals	220-80-03
230	**Operations & Maintenance**			
10	Power & Fuel	01	Power Charges for Street Lighting	230-10-01
		02	Power Charges for Water Pumping	230-10-02
		03	Power charges for other services	230-10-03
		04	Fuel to Heavy Vehicles	230-10-04
		05	Fuel to Light Vehicles	230-10-05
		06	Fuel supply for Field Staff Vehicles	230-10-06
20	Bulk Purchases	01	Sanitation/Conservancy Material	230-20-01
		02	Purchase of Medicines	230-20-02
		03	Fogging/Anti-malaria	230-20-03
30	Consumption of Stores	01	Engineering Stores	230-30-01
		02	Transport Stores	230-30-02
		03	Medical Stores	230-30-03
		04	Central Stationary Stores	230-30-04
		05	Livery from PH staff	230-30-05
		06	Livery for engineering staff	230-30-06
		07	Livery for administration staff	230-30-07
		08	Others	230-30-08
40	Hire Charges	01	Machinery Rent	230-40-01
		02	Vehicles	230-40-02

Major Head				
Code	Description			
Minor Head		Detailed Head		e-Code
Code	Description	Code	Description	
50	Repairs & maintenance Infrastructure Assets	01	Main Roads	230-50-01
		02	By-lane Roads	230-50-02
		03	Bridges	230-50-03
		04	Fly-Overs	230-50-04
		05	Water Supply Lines	230-50-05
		06	Sewerage Lines	230-50-06
		07	Storm Water Drains	230-50-07
		08	Traffic Signals	230-50-08
		09	Street Lighting	230-50-09
		10	Burial Grounds	230-50-10
		11	Water Supply	230-50-11
		12	Solid Waste Management	230-50-12
		13	Transit Station	230-50-13
		14	Dumping yard	230-50-14
		15	Compost Yard	230-50-15
		21	Other repairs and maintenances	230-50-21
51	Repairs & maintenance – Civic Amenities	01	Major Parks	230-51-01
		02	Minor Parks	230-51-02
		03	Colony Parks	230-51-03
		04	Stadium	230-51-04
		05	Play Grounds	230-51-05
		06	Swimming Pools	230-51-06
		07	Nursery	230-51-07
		08	Play Materials	230-51-08
		09	Public Toilets	230-51-09
		10	Market Yards	230-51-10
		11	Parking Lots	230-51-11
		12	Avenue and Other Plantations	230-51-12
		21	Others	230-51-21
52	Repairs & maintenance – Buildings	01	Community Halls	230-52-01

Major Head				
Code	Description			
Minor Head		Detailed Head		e-Code
Code	Description	Code	Description	
		02	Commercial Complex	230-52-02
		03	Office Buildings	230-52-03
		04	Staff Quarters	230-52-04
		11	Other Buildings	230-52-11
53	Repairs & maintenance – Vehicles	01	Heavy Vehicles	230-53-01
		02	Light Vehicles	230-53-02
59	Repairs & maintenance – Others	01	Furniture & Fixtures	230-59-01
		02	Computers & Net Work	230-59-02
		03	Electronic Equipment	230-59-03
		04	Office Equipment	230-59-04
		05	Survey & Drawing Equipment	230-59-05
		06	Plant & Machinery	230-59-06
		07	Conservancy Tools	230-59-07
		08	Statues	230-59-08
		09	Quality Control Expenses	230-59-09
		11	Other Repairs and Maintenance	230-59-11
80	Other operating & maintenance expenses	01	Garbage Clearance Equipment	230-80-01
		02	Testing & Inspection	230-80-02
		03	Field Survey & Inspection	230-80-03
		04	Water Purification	230-80-04
		05	Mapping, Plotting & Drawing Expenses	230-80-05
		06	Naming & Numbering of Streets	230-80-06
		07	Demolition & Removal Expenses	230-80-07
		08	Quality Control Expenses	230-80-08
		09	Prevention of Epidemics	230-80-09
		10	Collection and Testing of Food Samples	230-80-10
		11	Expenses on Unclaimed Dead Bodies	230-80-11
		12	Control of Stray Animals	230-80-12
		13	Sanitation/Conservancy Expenses	230-80-13

Major Head				
Code	Description			
Minor Head		Detailed Head		e-Code
Code	Description	Code	Description	
		14	Intensive/Special Sanitation including for Fairs & Festivals	230-80-14
		15	Maintenance of Garbage Dumping Yards/Transfer Stations	230-80-15
		16	Maintenance of slaughter houses	230-80-16
		21	Others	230-80-21
240	**Interest & Finance Charges**			
10	Interest on Loans from Central Government			240-10-00
20	Interest on Loans from State Government			240-20-00
30	Interest on Loans from Government Bodies & Associations			240-30-00
40	Interest on Loans from International Agencies			240-40-00
50	Interest on Loans from Banks & Other Financial Institutions			240-50-00
60	Other Interest	01	Bonds	240-60-01
		02	Finance Lease	240-60-02
		03	Hire Purchase	240-60-03
		11	Others	240-60-11
70	Bank Charges	01	Miscellaneous Bank Charges	240-70-01
80	Other Finance Expenses	01	Expenses on Issue of Bonds	240-80-01
		02	Surveillance Fee	240-80-02
		03	Transaction Processing For Collections	240-80-03
		04	Credit Rating	240-80-04
		11	Other Finance Expenses	240-80-11
250	**Programme Expenses**			
10	Election Expenses	01	Local Body Elections	250-10-01
		02	MLA/MP Elections	250-10-02
20	Own Programme	01	Environmental Awareness Programme	250-20-01

Major Head				
Code	Description			
Minor Head		Detailed Head		e-Code
Code	Description	Code	Description	
		03	Study Tour/Trainings	250-20-03
		04	Seminars	250-20-04
		05	Voluntary Garbage Disposal Programme	250-20-05
		06	Cultural Programmes	250-20-06
		07	Community Organisation / Mobilisation	250-20-07
		08	Special Nutritation Programme	250-20-08
		09	Summer/Winter Coaching Camps	250-20-09
		11	Others	250-20-11
30	Share in Programme of others	01	Family Welfare Programme	250-30-01
		02	Financial Aid for Urban Self Help Groups	250-30-02
		03	Disbursements to T&S / DWCUA & Self Help Groups under SJSRY	250-30-03
		04	Shilparamam Greening/Others	250-30-04
		05	Urban Malaria Eradication	250-30-05
		06	Mid Day Meals	250-30-06
		11	Others	250-30-11
260	**Revenue Grants, Contribution and Subsidies**			
10	Grants			260-10-00
20	Contributions			260-20-00
30	Subsidies			260-30-00
270	**Provisions and Write off**			
10	Provisions for Doubtful receivables	01	Property Tax	270-10-01
		02	Advertisement Tax	270-10-02
		03	Others	270-10-03
20	Provision for other Assets	03	Loans & Advances to others	270-20-03
30	Revenues written off	01	Property Tax	270-30-01
		02	Advertisement Tax	270-30-02
		11	Others	270-30-11
40	Assets written off	01	Stores	270-40-01

Major Head				
Code	**Description**			
Minor Head		**Detailed Head**		**e-Code**
Code	**Description**	**Code**	**Description**	
		02	Investments	270-40-02
		03	Decline in Fixed Assets	270-40-03
		04	Loans & Advances to others	270-40-04
50	Miscellaneous Expense written off	01	Deferred Revenue Expenses	270-50-01
271	**Miscellaneous Expenses**			
10	Loss on disposal of Assets			271-10-00
20	Loss on disposal of Investments	01	Mutual Fund Investment/shares	271-20-01
30	Decline in Value of Investments			271-30-00
80	Other miscellaneous expenditure			271-80-00
		01	Refund of Lapsed Deposit	271-80-01
272	**Depreciation**			
20	Buildings			272-20-00
30	Roads & Bridges			272-30-00
31	Sewerage and Drainage			272-31-00
32	Waterworks			272-32-00
33	Public Lighting			272-33-00
40	Plant & machinery			272-40-00
50	Vehicles			272-50-00
60	Office & Other Equipments			272-60-00
70	Furniture, Fixtures, Fittings and Electrical Appliances			272-70-00
80	Other Fixed Assets			272-80-00
			Parks and gardens	272-80-01
280	**Prior Period Item**			
	Income			
10	Taxes			280-10-00
20	Other Revenues			280-20-00

Major Head				
Code	**Description**			
Minor Head		**Detailed Head**		**e-Code**
Code	**Description**	**Code**	**Description**	
30	Recovery of revenues written off			280-30-00
40	Other Income			280-40-00
	Expenses			
50	Refund of Taxes			280-50-00
60	Refund of Other Revenues			280-60-00
80	Other Expenses			280-80-00
290	**Transfer to Reserve Funds**			
10	Transfer to Capital Funds	01	City Development Fund	290-10-01
		02	UCD Fund	290-10-02
20	Transfer to Earmarked Funds	01	Sinking Fund	290-20-01
		02	Salary Reserve Fund	290-20-02
		03	Pension Reserve Fund	290-20-03
30	Revenue Surplus	01	General Reserve	290-30-01
		02	Surplus/Deficit	290-30-02

Schedule IV - Account Codes – Liability

[Rule 6 (c)]

Major Head				
Code	**Description**			
Minor Head		**Detailed Heads**		**e-Code**
Code	**Description**	**Code**	**Description**	
310	**Municipal Fund**			
10	Fund	01	Revenue Transfers	310-10-01
90	Surplus/deficit			310-90-00
311	**Earmarked Funds**			
10	Special Funds	01	City Development Fund	311-10-01
		02	Urban Poverty Alleviation Fund	311-10-02
		03	Abatement of Pollution of Rivers	311-10-03
		04	Preservation of Heritage sites fund	311-10-04
		05	Revolving Fund	311-10-05
		06	Others	311-10-06
50	Sinking Funds	01	City Development Bonds	311-50-01
		02	Others	311-50-02
70	Trust or Agency Funds	01	Salary Reserve Fund	311-70-01
		02	Pension Fund	311-70-02
		03	General Provident Fund	311-70-03
		06	Old age Pension	311-70-06
		07	Widow Pension	311-70-07
		08	Disabled Pension	311-70-08
		11	Others	311-70-11
312	**Reserves**			
10	Capital Contribution			312-10-00
11	Capital Reserve			312-11-00
20	Borrowing Redemption reserve			312-20-00
30	Special Funds (Utilised)			312-30-00
40	Statutory Reserve			312-40-00
50	General Reserve			312-50-00
		01	Other Reserves	312-50-01
60	Revaluation Reserve	01	Fixed Assets	312-60-01

Major Head				
Code	Description			
Minor Head		Detailed Heads		e-Code
Code	Description	Code	Description	
320	Grants , Contribution for specific purposes			
10	Central Government	01	Adarsh Basti Scheme	320-10-01
		02	Abatement of Pollution of Rivers	320-10-02
		03	Jnnurm	320-10-03
		04	RAY	320-10-04
		05	XII Finance Commission	320-10-05
		06	XIII Finance Commission	320-10-06
		07	MP Local Area Development	320-10-07
		11	Others	320-10-11
20	State Government	01	Water Supply	320-20-01
		02	State Finance Commission	320-20-02
		03	MP Local Area Development	320-20-03
		04	Assembly Constituency Development Programme	320-20-04
		06	Jnnurm	320-20-06
		07	RAY	320-20-07
		08	Improvement of Cities	320-20-08
		09	MEPMA	320-20-09
		10	Rain Water Harvesting (RWH)	320-20-10
		11	Make City Green	320-20-11
		12	MRTS Project	320-20-12
		13	TWINS/e-Seva Project	320-20-13
		14	National Slum Development Programme (NSDP)	320-20-14
		15	SJSRY	320-20-15
		16	Balika Samrudhi Yojana (BSY)	320-20-16
		17	Local Water Supply & Sewerage in Slums	320-20-17
		18	Urban Community Development (UCD)	320-20-18
		19	IPP VIII Project	320-20-19
		20	Natural Calamities Grant	320-20-20
		21	Reimbursement from Govt. Departments including R&B	320-20-21

Major Head				
Code	Description			
Minor Head		Detailed Heads		e-Code
Code	Description	Code	Description	
		22	Abatement of Pollution of Rivers	320-20-22
		23	Others	320-20-23
30	Other Government Agencies	01	Other Central Government Agencies	320-30-01
			Other State Government Agencies	320-30-02
40	Financial Institutions			320-40-00
50	Welfare Bodies			320-50-00
60	International Organizations	01	Water & Sanitation Programme (World Bank)	320-60-01
		02	Urban Management/Cities Alliance Programme (UNCHS –World Bank)	320-60-02
		06	Others	320-60-06
80	Others	01	Public Contribution for Works	320-80-01
		02	Abatement of Pollution of River (Industry Contribution)	320-80-02
		03	Other Contribution	320-80-03
330	**Secured Loans**			
10	Loans from Central Government	01	Short Term Loan	330-10-01
		02	Long Term Loan	330-10-02
20	Loans from State Government	01	Short Term Loan	330-20-01
		02	Long Term Loan	330-20-02
30	Loans from Government Bodies & Association			330-30-00
40	Loans from International Agencies			330-40-00
50	Loans from Banks & Other Financial Institutions	01	From Banks	330-50-01
		02	From Other Financial Institutions	330-50-02
		03	Institutional Agencies	330-50-03
60	Other Term Loans	01	HUDCO Loans	330-60-01

Major Head				
Code	Description			
Minor Head		Detailed Heads		e-Code
Code	Description	Code	Description	
		02	Others	330-60-02
70	Bonds & Debentures	01	Bonds & Debentures	330-70-01
80	Other Loans			330-80-00
331	**Unsecured Loans**			
10	Loans from Central Government	01	Short Term Loan	331-10-01
		02	Long Term Loan	331-10-02
20	Loans from State Government	01	Short Term Loan	331-20-01
		02	Long Term Loan	331-20-02
30	Loans from Government Bodies & Association			331-30-00
40	Loans from International Agencies			331-40-00
50	Loans from Banks & Other Financial Institutions	01	From Banks	331-50-01
		02	From Other Financial Institutions	331-50-02
		03	Institutional Agencies	331-50-03
60	Other Term Loans	01	HUDCO Loans	331-60-01
70	Bonds & Debentures	01	Bonds & Debentures	331-70-01
80	Other Loans			331-80-00
340	**Deposits Received**			
10	From Contractors / Suppliers	01	Ernest Money Deposit	340-10-01
		02	Retention Money Deposit	340-10-02
		03	Further Security Deposit	340-10-03
		04	Additional Security Deposit	340-10-04
20	Deposits – Revenues	01	Rental Deposits	340-20-01
		02	Security Deposits	340-20-02
30	From Staff			340-30-00
80	From Others			340-80-00

Major Head				
Code	Description			
Minor Head		Detailed Heads		e-Code
Code	Description	Code	Description	
341	**Deposit works**			
10	Civil works	01	State Government Departments	341-10-01
		02	Public Sector Undertakings	341-10-02
		03	Private Organizations & Citizens	341-10-03
20	Electrical works			341-20-00
80	Others	01	State Government Departments	341-80-01
		02	Public Sector Undertakings	341-80-02
		03	Private Organizations & Citizens	341-80-03
350	**Other Liabilities**			
10	Creditors	01	Suppliers	350-10-01
		02	Contractors	350-10-02
		03	Expenses	350-10-03
11	Employee liabilities	01	Salary Payable	350-11-01
		02	Pension Payable	350-11-02
		03	Leave Salary Payable	350-11-03
		04	Terminal Benefits Payable	350-11-04
		06	Unpaid Salaries	350-11-06
		07	Contributory Pension Payable	350-11-07
12	Interest Accrued and due	01	Central Government Loans	350-12-01
		02	State Government Loans	350-12-02
		03	International Agencies	350-12-03
		04	Financial Institutions	350-12-04
		05	Bonds	350-12-05
		06	Others	350-12-06
20	Recoveries payable	01	GPF	350-20-01
		02	GPF –Employees on Deputation	350-20-02
		03	GIS	350-20-03
		04	Profession Tax	350-20-04
		05	APGLI	350-20-05
		06	LIC	350-20-06
		07	Banks Loan	350-20-07
		08	TDS from Employees	350-20-08
		09	APEWF	350-20-09

Major Head				
Code	Description			
Minor Head		Detailed Heads		e-Code
Code	Description	Code	Description	
		10	Court Recoveries	350-20-10
		11	Rent on Quarters	350-20-11
		12	New Pension Scheme	350-20-12
		13	Flag Day	350-20-13
		14	CM Relief Fund	350-20-14
		15	Labour Cess	350-20-15
		16	Employee Provident Fund	350-20-16
		17	Employee State Insurance	350-20-17
		18	Cooperative Society 1	350-20-18
		19	Cooperative Society 2	350-20-19
		20	Cooperative Society 3	350-20-20
		21	Cooperative Society 4	350-20-21
		22	Other Cooperative Society	350-20-22
		24	Other Employee Deductions	350-20-24
		25	TDS from Contractors	350-20-25
		51	Turnover Tax	350-20-51
		52	VAT	350-20-52
		53	CST/GST	350-20-53
		54	Service Tax	350-20-54
		55	NAC	350-20-55
		56	Seignorage Charges	350-20-56
		57	TDS Payable Interest	350-20-57
		58	Other Recoveries From Contractors	350-20-58
		61	Court Attachments	350-20-61
30	Government Dues payable	01	Library Cess	350-30-01
		02	Education Cess	350-30-02
		03	Court Attachment	350-30-03
40	Refunds payable	01	Taxes	350-40-01
		02	Family Benefit Fund Settlements	350-40-02
		03	Group Insurance Settlements	350-40-03
		04	Unutilized Grants	350-40-04
		05	Deposit Works	350-40-05
		06	Development Charges to UDA	350-40-06

Major Head				
Code	Description			
Minor Head		Detailed Heads		e-Code
Code	Description	Code	Description	
		07	Others	350-40-07
41	Advance Collection of Revenues	01	Property Tax	350-41-01
		02	Advertisement Tax	350-41-02
		03	Trade License	350-41-03
		04	Rent	350-41-04
		05	Others	350-41-05
80	Others	01	Stale Cheque	350-80-01
		02	Compensation Payable	350-80-02
		03	Lease Charges payable	350-80-03
		04	Advances under Hire Purchases	350-80-04
		05	Election deposit from candidates	350-80-05
90	Sale Proceeds	01	Detrained Properties	350-90-01
		02	Assets	350-90-02
		03	Stores	350-90-03
360	**Provisions**			
10	Provisions for Expenses	01	Establishment Expenses	360-10-01
		02	Administrative Expenses	360-10-02
		03	Operations & Maintenance	360-10-03
20	Provision for Interest	01	Interest Accrued and not due	360-20-01
30	Provision for Other Assets	01	Inventory	360-30-01
		02	Investments	360-30-02
40	Provisions for Doubtful receivables	01	Property Tax	360-40-01
		02	Advertisement Tax	360-40-02
		03	Trade License	360-40-03
		04	Rents	360-40-04
		11	Others	360-40-11

Schedule V - Account Codes - Assets

[Rule 6 (d)]

Major Head				
Code	**Description**			
Minor Head		***Detailed Heads***		**e-Code**
Code	**Description**	**Code**	***Description***	
410	**Fixed Assets**			
10	Land	01	Open Space	410-10-01
		02	Grounds	410-10-02
		03	Parks	410-10-03
		04	Gardens	410-10-04
		05	Burial ground	410-10-05
		06	Others	410-10-06
20	Buildings	01	Office Buildings	410-20-01
		02	Commercial Complex	410-20-02
		03	Hospitals, Dispensaries & Health Posts	410-20-03
		04	Community Halls & Reading Rooms	410-20-04
		05	Guest Houses	410-20-05
		06	Staff Quarters	410-20-06
		07	Public Latrines & Urinals	410-20-07
		08	School Buildings	410-20-08
		09	Stadium	410-20-09
		11	Other Buildings	410-20-11
30	Roads & Bridges	01	Concrete Road	410-30-01
		02	Black Topped Roads	410-30-02
		03	Link Roads, Parallel Roads & Slip Roads	410-30-03
		04	Footpaths & Table Drains	410-30-04
		05	Bridges & Culverts	410-30-05
		06	Fly-overs & Over Bridges	410-30-06
		07	Subways & Causeways	410-30-07
		08	Foot-over Bridges	410-30-08
		11	Others	410-30-11

Major Head				
Code	Description			
Minor Head		*Detailed Heads*		e-Code
Code	Description	Code	*Description*	
31	Sewerage and Drainage	01	Underground Drains	410-31-01
		02	Major Drains	410-31-02
		03	Minor Drains	410-31-03
32	Water works	01	Water works	410-32-01
		02	Open/bore Wells	410-32-02
		03	Reservoirs	410-32-03
		04	Pump house	410-32-04
		05	Water Mains	410-32-05
		06	Distribution lines	410-32-06
		07	Water bodies – Major	410-32-07
		08	Water bodies - Minor	410-32-08
		09	Elevated Service Reservoir	410-32-09
		10	Ground Level Service Reservoir	410-32-10
		11	Summer Storage Tank	410-32-11
33	Public Lighting	01	Lighting On Main Roads	410-33-01
		02	Lighting On Lanes & By-lanes	410-33-02
40	Plant & Machinery	01	Roads	410-40-01
		02	Water Supply	410-40-02
		03	Transport	410-40-03
		04	Electrical	410-40-04
		05	Others	410-40-05
50	Vehicles	01	Ambulance	410-50-01
		02	Buses	410-50-02
		03	Cars & Jeeps	410-50-03
		04	Cranes/JCB/ Proclainer	410-50-04
		05	Trucks	410-50-05
		06	Tankers	410-50-06
		07	Sweeping Machines	410-50-07

Major Head				
Code	**Description**			
Minor Head		***Detailed Heads***		**e-Code**
Code	**Description**	**Code**	***Description***	
		08	Autos	410-50-08
		09	Tractors	410-50-09
		10	Two Wheelers	410-50-10
		11	Other Vehicles	410-50-11
60	Office & Other Equipments	01	Air Conditioners	410-60-01
		02	Computers	410-60-02
		03	Faxes	410-60-03
		04	Photocopiers	410-60-04
		05	Refrigerators	410-60-05
		06	Network Equipment	410-60-06
		07	Network Cabling	410-60-07
		08	TV	410-60-08
		11	Other Equipment	410-60-11
70	Furniture, Fixtures, Fittings and Electrical Appliances	01	Cabinets & Partitions	410-70-01
		02	Cupboards	410-70-02
		03	Fans	410-70-03
		04	Electrical Fittings	410-70-04
		05	Tables & Chairs	410-70-05
		11	Others	410-70-11
80	Other Fixed Assets			410-80-00
90	Assets under Disposal	01	Valuable Assets	410-90-01
		02	Scraped Assets	410-90-02
411	**Accumulated Depreciation**			
20	Buildings	01	Office Buildings	411-20-01
		02	Commercial Complex	411-20-02
		03	Hospitals, Dispensaries & Health Posts	411-20-03
		04	Community Halls & Reading	411-20-04

Major Head				
Code	Description			
Minor Head		*Detailed Heads*		e-Code
Code	Description	Code	*Description*	
			Rooms	
		05	Guest Houses	411-20-05
		06	Staff Quarters	411-20-06
		07	Public Latrines & Urinals	411-20-07
		08	School Buildings	411-20-08
		09	Stadium	411-20-09
		11	Other Buildings	411-20-11
30	Roads & Bridges	01	Concrete Road	411-30-01
		02	Black Topped Roads	411-30-02
		03	Link Roads, Parallel Roads & Slip Roads	411-30-03
		04	Footpaths & Table Drains	411-30-04
		05	Bridges & Culverts	411-30-05
		06	Fly-overs & Over Bridges	411-30-06
		07	Subways & Causeways	411-30-07
		08	Foot Over Bridges	411-30-08
		11	Other Roads	411-30-11
31	Sewerage and Drainage	01	Underground Drains	411-31-01
		02	Major Drains	411-31-02
		03	Minor Drains	411-31-03
32	Water Works	01	Waterworks	411-32-01
		02	Open/Bore Wells	411-32-02
		03	Reservoirs	411-32-03
		04	Pump House	411-32-04
		05	Water Mains	411-32-05
		06	Distributions Lines	411-32-06
		07	Water Bodies - Major	411-32-07
		08	Water Bodies - Minor	411-32-08
		09	Elevated Service Reservoir	411-32-09
		10	Ground Level Service Reservoir	411-32-10
		11	Summer Storage Tank	411-32-11

Major Head				
Code	Description			
Minor Head		*Detailed Heads*		e-Code
Code	Description	Code	*Description*	
33	Public Lighting	01	Lighting on Main Roads	411-33-01
		02	Lighting on Lanes & By-lines	411-33-02
40	Plant & Machinery	01	Roads	411-40-01
		02	Water Supply	411-40-02
		03	Transport	411-40-03
		04	Electrical	411-40-04
		05	Others	411-40-05
50	Vehicles	01	Ambulance	411-50-01
		02	Buses	411-50-02
		03	Cars & Jeeps	411-50-03
		04	Cranes/JCB/Proclainer	411-50-04
		05	Trucks	411-50-05
		06	Tankers	411-50-06
		07	Sweeping Machines	411-50-07
		08	Autos	411-50-08
		09	Tractors	411-50-09
		10	Two Wheelers	411-50-10
		11	Other Vehicles	411-50-11
60	Office & Other Equipments	01	Air Conditioners	411-60-01
		02	Computers	411-60-02
		03	Faxes	411-60-03
		04	Photocopiers	411-60-04
		05	Refrigerators	411-60-05
		06	Network Equipment	411-60-06
		07	Networking Cabling	411-60-07
		08	TV	411-60-08
		11	Other Equipment	411-60-11
70	Furniture, Fixtures, Fittings and Electrical Appliances	01	Cabinets & Partitions	411-70-01
		02	Cupboards	411-70-02

Major Head				
Code	**Description**			
Minor Head		***Detailed Heads***		**e-Code**
Code	**Description**	**Code**	***Description***	
		03	Fans	411-70-03
		04	Electrical Fittings	411-70-04
		05	Tables & Chairs	411-70-05
		11	Others	411-70-11
80	Other Fixed Assets			411-80-00
412	**Capital Work-In-Progress**			
20	Capital work in Progress - Buildings	01	Office Buildings	412-20-01
		02	Commercial Complex	412-20-02
		03	Hospitals, Dispensaries & Health Posts	412-20-03
		04	Community Halls & Reading Rooms	412-20-04
		05	Guest Houses	412-20-05
		06	Staff Quarters	412-20-06
		07	Public Latrines & Urinals	412-20-07
		08	School Buildings	412-20-08
		09	Stadium	412-20-09
		11	Other Buildings	412-20-11
30	Roads & Bridges	01	Concrete Road	412-30-01
		02	Black Topped Roads	412-30-02
		03	Link Roads, Parallel Roads & Slip Roads	412-30-03
		04	Footpaths & Table Drains	412-30-04
		05	Bridges & Culverts	412-30-05
		06	Fly-Overs & Over Bridges	412-30-06
		07	Subways & Causeways	412-30-07
		08	Foot-Over Brides	412-30-08
		11	Others	412-30-11
31	Sewerage and Drainage	01	Underground Drains	412-31-01

Major Head				
Code	Description			
Minor Head		*Detailed Heads*		e-Code
Code	Description	Code	*Description*	
		02	Major Drains	412-31-02
		03	Minor Drains	412-31-03
32	Water Works	01	Water Works	412-32-01
		02	Open/bore Wells	412-32-02
		03	Reservoirs	412-32-03
		04	Pump House	412-32-04
		05	Water Mains	412-32-05
		06	Distribution lines	412-32-06
		07	Water bodies - Major	412-32-07
		08	Water bodies - Minor	412-32-08
		09	Elevated Service Reservoir	412-32-09
		10	Ground Level Service Reservoir	412-32-10
		11	Summer Storage Tank	412-32-11
33	Public Lighting	01	Lighting On Main Roads	412-33-01
		02	Lighting On Lanes & By-lanes	412-33-02
40	Plant & Machinery	01	Roads	412-40-01
		02	Water Supply	412-40-02
		03	Transport	412-40-03
		04	Electrical	412-40-04
		05	Others	412-40-05
50	Vehicles	01	Ambulance	412-50-01
		02	Buses	412-50-02
		03	Cars & Jeeps	412-50-03
		04	Cranes/JCB/Proclainer	412-50-04
		05	Trucks	412-50-05
		06	Tankers	412-50-06
		07	Sweeping machines	412-50-07
		08	Autos	412-50-08
		09	Tractors	412-50-09
		10	Two wheelers	412-50-10
		11	Other Vehicles	412-50-11

Major Head				
Code	Description			
Minor Head		*Detailed Heads*		e-Code
Code	Description	Code	*Description*	
70	Furniture, Fixtures, Fittings and Electrical Appliances	01	Cabinets & Partitions	412-70-01
		02	Cupboards	412-70-02
		03	Fans	412-70-03
		04	Electrical Fitting	412-70-04
		05	Tables & Chairs	412-70-05
		11	Others	412-70-11
80	Other Fixed Assets			412-80-00
420	**Investments - General Fund**			
10	Central Government Securities			420-10-00
20	State Government Securities			420-20-00
30	Debentures and Bonds			420-30-00
40	Preference Shares			420-40-00
50	Equity Shares			420-50-00
60	Units of Mutual Funds			420-60-00
80	Other Investments	01	Fixed Deposits	420-80-01
90	Accumulated Provision			420-90-00
421	**Investments - Other Funds**			
10	Central Government Securities			421-10-00
20	State Government Securities			421-20-00
30	Debentures and Bonds			421-30-00
40	Preference Shares			421-40-00
50	Equity Shares			421-50-00
60	Units of Mutual			421-60-00

Major Head				
Code	**Description**			
Minor Head		***Detailed Heads***		**e-Code**
Code	**Description**	**Code**	***Description***	
	Funds			
80	Other Investments	01	Fixed Deposits with Banks	421-80-01
90	Accumulated Provision			421-90-00
430	**Stock - in- hand**			
10	Stores	01	Engineering Stores	430-10-01
		02	Transport Stores	430-10-02
		03	Medical Stores	430-10-03
		04	Central Stationary Stores	430-10-04
20	Loose Tools			430-20-00
80	Others			430-80-00
431	**Sundry Debtors (Receivables)**			
10	Receivables for Property Taxes	01	Private Properties	431-10-01
		02	Government Properties	431-10-02
		03	Vacant Lands	431-10-03
19	Receivable for Other Taxes	01	Private Properties	431-19-01
		02	Government Properties	431-19-02
		03	Other Taxes	431-19-03
20	Receivables for Cess			431-20-00
30	Receivable for Fees & User Charges	01	Water Supply	431-30-01
		02	Trade License	431-30-02
		03	Others	431-30-03
40	Receivable from other sources	01	Rent	431-40-01
		02	Interest Accrued & Due	431-40-02
		03	Interest Accrued but not due	431-40-03
		04	Interest Receivable on Employee Loans	431-40-04

Major Head				
Code	**Description**			
Minor Head		***Detailed Heads***		**e-Code**
Code	**Description**	**Code**	***Description***	
		05	Others	431-40-05
50	Receivable from Government	01	State Government	431-50-01
		02	Central Government	431-50-02
		03	Government Departments	431-50-03
		04	Public Sector Undertakings	431-50-04
80	Receivables control accounts	01	Property Taxes	431-80-01
State Govt Cess/ levies in Taxes - Control accounts				
91	State Govt Cess/ levies in Property Taxes - Control account			431-91-00
92	State Govt Cess/ levies in Water Taxes - Control account			431-92-00
99	State Govt Cess/ levies in Other Taxes - Control account			431-99-00
432	**Accumulated Provisions against Debtors (Receivables)**			
10	Provision for outstanding Property Taxes			432-10-00
11	Provision for outstanding Water Taxes			432-11-00
12	Provision for outstanding Other Taxes			432-12-00
20	Provision for outstanding Cess			432-20-00

Major Head				
Code	**Description**			
Minor Head		***Detailed Heads***		**e-Code**
Code	**Description**	**Code**	***Description***	
30	Provision for outstanding Fees & User Charges			432-30-00
40	Provision for outstanding other receivable			432-40-00
91	State Govt Cess/ levies in Property Taxes - Provision account			432-91-00
92	State Govt Cess/ levies in Water Taxes - Provision account			432-92-00
99	State Govt Cess/ levies in Other Taxes - Provision account			432-99-00
440	**Pre-paid Expenses**			
10	Establishment			440-10-00
20	Administration	01	Rent, Rates Taxes	440-20-01
		02	Insurance	440-20-02
		11	Others (Prepaid Expenses)	440-20-11
30	Operations & Maintenance	01	Annual Maintenance Contracts	440-30-01
450	**Cash and Bank balance**			
10	Cash	01	Cash On Hand	450-10-01
		02	Cash In Transit	450-10-02
		51	Cheques-in-hand	450-10-51
		91	Inter Bank Account Fund Transfer	450-10-91
Balance with Bank - Municipal Fund				
21	Nationalised Banks	01	State Bank of India	450-21-01
		02	State Bank of Hyderabad	450-21-02
		03	Andhra Bank	450-21-03

Major Head				
Code	Description			
Minor Head		*Detailed Heads*		e-Code
Code	Description	Code	*Description*	
		04	Canara Bank	450-21-04
22	Other Scheduled Banks	01	ICICI Bank	450-22-01
		02	IDBI Bank	450-22-02
		03	HDFC Bank	450-22-03
23	Scheduled Co-operative Banks			450-23-00
24	Post Office			450-24-00
Balance with Bank - Special Funds				
41	Nationalised Banks	01	State Bank Of India	450-41-01
		02	State Bank Of Hyderabad	450-41-02
		03	Andhra Bank	450-41-03
		04	Canara Bank	450-41-04
42	Other Scheduled Banks	01	ICICI Bank	450-42-01
		02	IDBI Bank	450-42-02
		03	HDFC Bank	450-42-03
43	Scheduled Co-operative Banks			450-43-00
44	Post Office			450-44-00
Balance with Bank - Grant Funds				
61	Nationalized Banks	01	State Bank Of India	450-61-01
		02	State Bank Of Hyderabad	450-61-02
62	Other Scheduled Banks			450-62-00
63	Scheduled Co-operative Banks			450-63-00
64	Post Office			450-64-00

Major Head				
Code	**Description**			
Minor Head		***Detailed Heads***		**e-Code**
Code	**Description**	**Code**	***Description***	
460	**Loans, Advances and Deposits**			
10	Loans and advances to employees	01	House Building Advance	460-10-01
		02	Vehicle Advance	460-10-02
		03	Computer Advance	460-10-03
		04	Festival Advance	460-10-04
		05	Education Advance	460-10-05
		06	Other Advance	460-10-06
		07	Pay advance	460-10-07
		08	LTC Advance	460-10-08
		09	Marriage Advance	460-10-09
		10	Medical Advance	460-10-10
		11	Spl Festival Advance	460-10-11
20	Employee Provident Fund Loans			460-20-00
30	Loans to Others			460-30-00
40	Advance to Suppliers and contractors	01	Suppliers	460-40-01
		02	Contractors	460-40-02
		03	Expenses	460-40-03
		04	Materials Issued to Contractors	460-40-04
50	Advance to others	01	Employees for works	460-50-01
		02	Travel Advance	460-50-02
		03	Imprest	460-50-03
		04	Executing agency for projects	460-50-04
60	Deposits with external Agencies	01	Telephone	460-60-01
		02	Electricity	460-60-02
		03	Petrol Pumps	460-60-03
		11	Other Deposit with External Agencies	460-60-11
80	Other Current Assets	01	HP Instalments receivable	460-80-01

Major Head				
Code	**Description**			
Minor Head		***Detailed Heads***		**e-Code**
Code	**Description**	**Code**	***Description***	
		11	Others	460-80-11
461	**Accumulated Provisions against Loans, Advances and Deposits**			
10	Loans to Others			461-10-00
20	Advances			461-20-00
30	Deposits			461-30-00
470	**Other Assets**			
10	Deposit Works – Expenditure	01	Civil Works	470-10-01
		02	Electric Works	470-10-02
		03	Other Works	470-10-03
20	Inter Unit Accounts			470-20-00
		51	Inter Fund Transfer	470-20-51
30	Interest Control Payable			470-30-00
480	**Miscellaneous Expenditure to be written off**			
10	Loan Issue Expenses	01	Deferred Revenue Expenses	480-10-01
20	Discount on Issue of loans			480-20-00
30	Others			480-30-00

Form -1

(Rule 11)

Name of the ULB: _____

CASH BOOK

Receipt **Payment**

Sr. No.	Date	Rcpt. Vchr. No.	Code of Account	Particulars of Receipt	L/F	Cash Amount (Rs.)	Bank Amount (Rs.)	Sr. No.	Date	Pymt. Vchr. No.	Code of Account	Particulars of Payment	L/F	Cash Amount (Rs.)	Bank Amount (Rs.)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

Notes

- Balance brought forward is the opening balance to be entered
- The date of receipt to be shown in Cash book shall be the date on which amount has actually been received
- All moneys received shall immediately and without reservations be entered in the Cash book
- The receipts shall be classified in the column provided according to budget heads
- The payment side of Cash book shall be posted from the details of vouchers and of the cheque drawn
- The amount side of each cheque shall be entered as soon as the cheque is signed
- Each entry in the cash book should be attested by the authorised officer
- The classification and totals of cash book should be initialed by some responsible officer other than the writer of Cash book
- Cash book should be closed daily

Form 2
(Rule 12)

Name of the ULB: _____

JOURNAL BOOK

Sr. No.	Date	Jrnl. Vchr. No.	Code of Account	Particulars	L/F	Debit Amount (Rs.)	Credit Amount (Rs.)
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**

Form 3

(Rule 13)

Name of the ULB: _____

LEDGER

_____ Account

Date	Voucher No.	Code of Account	Particulars	L/F	Amount (Rs.)	Date	Voucher No.	Code of Account	Particulars	L/F	Amount (Rs.)
1	2	3	4	5	6	7	8	9	10	11	12

Dr. **Cr.**

Form 4

(Rule 15)

Name of the ULB: _____

RECEIPT VOUCHER

NAME OF THE FUND: _____

Name of the Bank: _____

Pay-in-slip Ref. No./Date: _____

CRV/BRV No:____

Date:_____

Budget		**Code of Account**	**Account Description**	**Challan for Remittance of Money No.**	**Amount (Rs.)**
`Function	**Functionary**				
1	**2**	**3**	**4**	**5**	**6**
Total					
Prepared by:		**Verified by:**		**Approved by:**	**Posted by:**
Date:		**Date:**		**Date:**	**Date:**

Notes:

1. A separate Bank Receipt Voucher shall be prepared in respect of each separate Bank Book maintained.
2. All the Challans for Remittance of Money, the details of which are included in this Bank Receipt Voucher, shall be attached to it.

Form 5

(Rule 16)

Name of the ULB: _____

PAYMENT VOUCHER

NAME OF THE FUND: _____

Name of the Bank: _____

Date: _____

Section: _____ **CPV/BPV**

No:_____

Name of Claimant: _____ **P.O./W.O. No.: _____**

Budget		**Code of Account**	**Account Description**	**Payment Order No.**	**Cheque No. / Bank Advice No.**	**Amount (Rs.)**
Function	**Functionary**					
1	**2**	**3**	**4**	**5**	**6**	**7**
Total (in words):						
Prepared by:		**Verified by:**		**Approved by:**		**Posted by:**
Date:		**Date:**		**Date:**		**Date:**
Received Payment						
Signature of Receiver						

Notes:

1. A separate Bank Payment Voucher shall be prepared in respect of each separate Bank Book maintained.
2. Payment Order for which payment is made shall be attached to the Bank Payment Voucher.
3. The payment vouchers and its supportings shall be cancelled with 'paid' stamp.

Form 6

(Rule 17)

Name of the ULB: _____

CONTRA VOUCHER

Date: _____ **Contra Voucher No: _____**

Code of Account	Account Description	Debit Amount (Rs.)	Credit Amount (Rs.)
1	2	3	4
Total			
Prepared By	**Verified By**	**Approved By**	**Posted By**
Date	**Date**	**Date**	**Date**

Note: The supporting documents forming the basis of the entry shall be attached to the Contra Voucher.

Form 7
(Rule18)

Name of the ULB: _____

JOURNAL VOUCHER

NAME OF THE FUND: _____

Date: _____ **Journal Voucher No: _____**

Budget		Code of Account	Account Description	Debit Amount (Rs.)	Credit Amount (Rs.)
Function	Functionary				
1	2	3	4	5	6
		Total			
		Prepared By	Verified By	Approved By	Posted By
		Date	Date	Date	Date

Note:

1. The supporting documents forming the basis of the entry shall be attached to the Journal Voucher.
2. The narration for the entry should be clearly (understandably) stated.

Form 22

[Rule 20 and 45(6)]

Name of the ULB: _____

SUMMARY STATEMENT OF BILLS RAISED FOR THE PERIOD _____*in respect of*

_____

Date: ***Sr. No.*** **_____**

_____ *Ward* **Particulars (Revenue Head-wise)**	**Arrears (Rs.)**					**Current Demand (Rs.)**	**Total (Rs.)**
	Year (Others)	**Year (-3)**	**Year (-2)**	**Year (-1)**	**Current Year's Arrear**		
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**
Property & Other Taxes							
Tax revenues (specify)							
Distrant Fee							
Warrant Fee							
Other Fees							
Penalty							
Other, Specify _____							

Total bill raised for income of ULB							
Revenue collected in Advance Adjusted							
Total							
Amount in Words: Rupees _____							
Prepared By :* _____ ***Examined and entered***							
Checked By :* _____ *Authorised Officer*							
Dated: **Dated:**							

** Record the name, designation and signature of the person.*

Note: This statement should be prepared separately for each ward and then consolidated.

Form 8

[Rule24 (3)]

Name of the ULB: _____

RECEIPT

Date : **_____**

Received from Shri _____ a sum of Rs. _____ (in words) towards _____ _____vide cash/cheque/demand draft/Banker's cheque no_____ dated _____ drawn on _____Bank, _____(Place of the Bank.)

Signature of Authorised Officer

Signature of Clerk

--- **---**

Entered in Collection Register **Page No.**

N.B. Cheque/Draft/Banker's cheque are subject to realisation

Note: Separate receipt books can be maintained for Cash / Cheques.

Form 9

[Rule24 (5)]

Name of the ULB: _____

RECEIPT REGISTER

Sr. No.	Receipt Number	Receipt Date	Mode of receipt Cash/ Cheque/draft	Name of the Drawer	Cheque/ Draft No.	Bank (for amounts received thru Cheque/ draft	Cash (for amounts received by Cash)	Deposited into Bank Account No.	Date of Deposit	Date of Realisation	Whether Returned	Remarks*
1	2	3	4	5	6	7	8	9	10	11	12	13
	Opening total											
	Days total **											
	Closing total											

** Specify the details of the substitute cheque received in case of dishonour of the cheque.*

*** This total shall be tallied with total as per the Collection Register for the day and also the amount as per the 'Summary of daily collections'*

Note:

1. For each entry made; record the Name, Designation, and Signature of the person making the entry in the register and the person checking the entry.
2. This can be prepared in perforated sheets, as the same shall be used for making support to the deposit slip into the designated bank account or to other collection offices.
3. Separate sheets shall be used in respect of Cash and Cheques/drafts received

Form 10

[Rule 24 (7)]

Name of the ULB: _____

STATEMENT ON STATUS OF CHEQUES RECEIVED

FROM _____ BY _____

***Date:* _____** ***Sr. No.:* _____**

Sr. No.	Sr. No. of the Statement of Cheques Deposited received	Date of the Statement of Cheques Deposited received	Cheque/ Draft No.	Amount (Rs.)	Deposited into Bank Account No.	Realised/ Returned	Date of Realisation/ Return intimation from the bank
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**

Prepared By* : _____ **Received By*: _____**

Checked By* : _____ **Dated:**

Dated:

** Record the name, designation and signature of the person.*

Form 11

(Rule 27)

Name of the ULB: _____

COLLECTION REGISTER OF _____ FOR THE YEAR 20__ to 20__

Section: _____

Sr. No.	Date of Receipt	Receipt No. with book no.	Name of the payer	Reference number **	Particulars of Income					Total (Rs.)	Remarks
					Account Head* (Rs.)	Account Head * (Rs.)	Account Head * (Rs.)	Account Head * (Rs.)	Others (Specify)* (Rs.)		
1	2	3		4	5	6	7	8	9	10	11
	Opening total										
	Days total #										
	Closing total										

Prepared By :** _____

Checked By* :** _____ **Entered By :*** _____

Date: **Checked By :*** _____

** Specify the head of Income under which collection is made*

*** Specify the identification details in respect of the cheque, e.g., Bill No. in case of Property & Other Tax Collections, Tender No./Work Order No. in case of Earnest Money Deposit or Security Deposit, etc.*

**** Record the name, designation and signature of the person.*

 # This total shall be tallied with total as per the Receipt Register (GEN – 9) for the day and also the amount as per the 'Summary of daily collections' (GEN – 12)

Note: Each day's collection should be recorded on a separate page of the Register and every page should be signed as provided.

Form 12

(Rule 28)

Name of the ULB: _____

SUMMARY OF DAILY COLLECTION OF _____ COLLECTION OFFICE/COLLECTION CENTRE

Date: _____ **Sr. No. : _____**

Sr. No.	Name of the Section	Name of the Revenue Head	Amount (Rs.)	Amount (Rs.)	Deposited With*
1	**2**	**3**	**4**	**5**	**6**
	Revenue accounted for on Cash basis #				
1	Tax Section	Property Transfer Charges			
2	Water Supply	Water Connection Charges			
		Water Tanker Charges			
		Road Damage Charges			
3	Town Planning Section	Building Permit Fee			
	Revenue accounted for on Accrual basis				
4	Tax Section	Property Tax			
5	Water Supply	Water Charges			
Grand Total					
Amount in Words : Rupees _____					
Receipt No. issued by the Collection Office:					
(in case collections are deposited with Collection Office)					
	Cash	_____	**Rs: _____**		
	Cheque	_____	**Rs: _____**		
	(For cheques realised)				
	Total		**Rs. _____**		

Prepared By :** _____ *Examined and entered*

Checked By :** _____ **Accountant/Authorised Officer**

Dated: **Dated:**

** Specify the Bank Name and Account Number in case of amount directly deposited with bank.*

*** Record the name, designation and signature of the person.*

For revenues accounted for on Cash basis, one consolidated figure for the total collections may be given instead of giving a receipt-wise entry.

Example of cash basis of accounting:
- Transfer charges relating to Transfer of Properties has to be recognised only on actual receipt basis

Form 33

(Rule 31)

Name of the ULB:_____

FUNCTION –WISE INCOME SUBSIDIARY LEDGER

Function:

Sl. No	Function code	Functions Head	Total Income (Rs.)	**Major Heads of Income**						
				Tax Revenue Code:	Assigned Revenue	Rental Income from Properties	Fees & User Charges	Sale & Hire Charges	Revenue Grants	…….
1	2	3	4	5	6	7	8	9	10	11
Cumulative total at the beginning of the month (Rs.)										
Cumulative total at the end of the month (Rs.)										

***** For each Major Revenue, columns for functions relevant to revenue will only be opened

Form 13

[Rule34 (4)]

Name of the ULB: _____

REGISTER OF BILLS FOR PAYMENT FOR THE YEAR _____

Function:_____

Sr. No.	Date of presentation by the Supplier/ Contractor	Name of Party/ Contractor	Particulars	Amount of Bill (Rs.)	Initials of Authorised Officer	Date of Sanction	Voucher No.	Amount Sanct-ioned (Rs.)	Date of Payment or issue of cheque	Amount Dis allowed (Rs.)	Balance outstanding at the end of the year (Rs.)	Reason for delay in payment	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Note: For each entry made; record the Name, Designation, and Signature of the person making the statement and the person checking the entry.

Form 14

[Rule 34(6) and 73(2)]

Name of the ULB: _____

PAYMENT ORDER

Vide Payment Order No:_____ Date:_____ Cheque No:_____

Name and address of Payee:

Stock / Bills for Payment:

Reference to _____Book / Register **Head of Account:**

Bank Account No:

Amount Claimed By The Party Rs. _____ Vide Bill No: _____Date:_____

Recommended by the Section Rs._____ Vide Bill No: _____Date:_____

Admitted by the Pre-Audit Rs._____ Vide JV No: _____Date:_____

Amount Paid Rs._____ (Rupees_____)

I have examined the claim and found it correct in all respects.						
	Date			**Date . . . . . .**		
Accounts Officer				***Commissioner or the Authorised Officer***		
	Pay Rupees		**To**			
	.(in words)					
	. . . . . .		**The Accountant for payment.**			
			. . . . . .			
	Date		**Date Commissioner**			
	Authorised Officer		**or the Authorised Officer**			
	Received payment of Rs.	**Paid by cheque/draft No. . . . . .**				
	.. . . (in words) ……..	**. . . . . date . . . . . .**				
	…….	**and entered in the cash book on Page . . . . . .**				
	. . . .	**. . . . . .**				
	. ... in full settlement of the claim.					
	Stamp	**Accounts Officer Commissioner or the Authorised Officer**				
	Payees Signature					

Form 17

(Rule 38 and 70)

Name of the ULB:_____

REGISTER OF PERMANENT ADVANCE

of _____ for the year _____

Initial disbursement/Recoupment of the Permanent Advance					Expenditure				Daily Balance (Rs.)	Initials of the officer holding the advance	Remarks
Sr. No.	Date	Payment Order No.	Sr. No. of Expenditures for which Payment Order is submitted	Amount (Rs.)	Nature of Expenditure	Date of Bill	To whom paid	Amount Paid (Rs.)			
1	2	3	4	5	6	7	8	9	10	11	12
									(5-9)		

Note: For each entry made; record the Name, Designation and Signature of the person making the statement and the person checking the entry.

Form 15

(Rule 39)

Name of the ULB: _____

CHEQUE ISSUE REGISTER

Sr. No.	Date	Bank Payment Voucher No. & Date	Payment Order Number & Date	Name of the Payee	Nature of Payment	Cheque/ Draft No.	Date of Cheque/ Draft	Amount (Rs.)	Entered By	Signature of the First Authorised Signatory	Signature of the Second Authorised Signatory	Date of Issue of Cheque/ Draft	Signature of the Recipient of Cheque/ Draft	Date of Clearance	Remarks *
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

** Specify the details of the stale cheques and the subsequent revalidation of the cheque or issue of the fresh cheques.*

Note: For each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

Form 41
[Rule 40 (2)]

Name of the ULB: _____

BANK ADVICE

Bank Advice No: **Date:**

To
Manager,
_____ Bank
_____

Sir,

Transfer of funds from Bank Account No. _____

Please transfer the following funds from the account of the municipality through bank transfer

S No.	Name of the Person to whom transfer to be made	Name of the Bank (of transferee)	Bank Account Details (Account Number, IFSC Code)	Amount (Rs.)

(Rupees …….. only)

Yours faithfully,

Commissioner

Form 42

[Rule 40 (5)]

Name of the ULB: _____

REGISTER OF BANK ADVICES

Sr. No.	Date	Bank Payment Voucher No. & Date	Payment Order Number & Date	Name of the Payee	Nature of Payment	Bank Advice No.	Bank Advice Date	Amount (Rs.)	Entered By	Signature of the First Authorised Signatory	Signature of the Second Authorised Signatory	Date of Issue to Bank	Date of Clearance	Remarks *
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Note: For each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

Form 34

(Rule 43)

Name of the ULB:_____

FUNCTION –WISE EXPENDITURE SUBSIDIARY LEDGER

Function:

SI. No.	Function code	Functions Head	Total Expenditure (Rs.)	**Major Heads of Expenditure**						
				Establishment	Administrative	Operations & Maintenance	Interest & Finance	Programme	Revenue Grants	…….
1	2	3	4	5	6	7	8	9	10	11
Total for the month (Rs.)										
Cumulative total at the beginning of the month (Rs.)										
Cumulative total at the end of the month (Rs.)										

* For each major expenditure, columns for functions relevant to the expenditure will only be opened.

Form 20

[Rule 45(2), 52(2), 53(2) and 54(2)]

Name of the ULB:_____

DEMAND REGISTER OF _____ * INCOME FOR THE YEAR 20__ to 20__

_____ Section ***_____ Ward or Circle***

Sr. No.	Date	Bill No.	Name of the person from whom income is due	Particulars	Demand								Collections						
					Revenue* (Rs.)	Revenue* (Rs.)	Distrant Fee (Rs.)	Warrant Fee (Rs.)	Other Fees (Rs.)	Penalty (Rs.)	Others (Specify) (Rs.)	Total (Rs.)	Receipt Number & Date of collection	Revenue* (Rs.)	Revenue* (Rs.)	Distrant Fee (Rs.)	Warrant Fee (Rs.)	Other Fees (Rs.)	Penalty (Rs.)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
				Arrears															
				Year (Others)															
				Year (-3)															
				Year (-2)															
				Year (-1)															
				Current Year															
				Bill **															

Collections		Remission/Write-off									Balance								Remarks
Others (Specify) (Rs.)	Total (Rs.)	No. and date of order	Revenue* (Rs.)	Revenue* (Rs.)	Distrant Fee (Rs.)	Warrant Fee (Rs.)	Other Fees (Rs.)	Penalty (Rs.)	Others (Specify) (Rs.)	Total (Rs.)	Revenue* (Rs.)	Revenue * (Rs.)	Distrant Fee (Rs.)	Warrant Fee (Rs.)	Other Fees (Rs.)	Penalty (Rs.)	Others (Specify) (Rs.)	Total (Rs.)	
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40

** Separate columns shall be maintained in respect of each revenue for which demand is raised in the same bill.*

*** Entries shall be separately made for each bill raised. Entry shall be made only for the current demand raised.*

Notes:

1. Provide a reference of the Bill No. for Notice Fee, Warrant Fee, Other Fees and Penalty in Column No. 3.
2. Provide a reference of Form GEN-25 (Register of Refunds, Remissions and Write-offs for remission and write-offs in Column No. 23. For each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

Form G-1
(Rule 58)

Name of the ULB _____

GRANT REGISTER*

Sr. No.	Name of the Grant	Order/Designation of the Authority sanctioning the grant	Nature of the Grant **	Period of the Grant	Sanctioned Amount (Rs.)	Grant Received in Advance	
						Date	Amount (Rs.)
1	2	3	4	5	6	7	8

Expenditure Incurred on Specific Grants					Grant unutilised on expiry of grant period (Rs.)	Refund of unutilised Grant	
Date	Voucher Number	Nature of Expenditure	Amount (Rs.)	Date of Payment		Date	Amount (Rs.)
9	10	11	12	13	14	15	16

* Maintain separate registers for Capital and Revenue Grants.

** State whether Grants received from Central Govt., State Govt. or Other Govt. agencies

Note: For each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

Form 32

[Rule 63 (1) a]

Name of the ULB:_____

REGISTER OF LAND

Asset Identification No.: _____

Sketch the boundaries of the Land: _____

Description/Use of the Land: _____

Specify, if leasehold/freehold: _____

Location of the Land: _____

Survey No. of the Land: _____

Area (sq. mtr.): _____

Title documents available: _____

Mode of acquisition: _____

Specify whether any building, trees, etc., acquired with land: _____

Value paid for acquiring building, trees, etc: _____

Security Deposit retained: _____

Date and amount of Security Deposit released: _____

Sr. No.	Date of acquisition / improve ment	Payment Order No.	Ref. No. of Cash Book / Journal Book / Ledger where entry is recorded	Ref. No. of Register of Immovable Property	Cost of acquisition / improve ment (Rs.)	To whom paid	Purpose of Expendi-ture	Source of Funds	Specify how land is being currently used	Date of Dispo-sal	Receipt Voucher No.	Name of the person to whom land is disposed	Value Realised (Rs.)	Initials of the Author ised Officer	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Total for the year 20**-20**															
Total for the year 20**-20**															

Notes:

1. Details of all the land belonging to the municipal body, irrespective of the fact, whether it is vacant or any structure has been constructed on that, should be included here. Unique asset ID Nos. to be allotted to each item.
2. Each plot of land shall be recorded on a separate page in the register.
3. Specify if land is industrial/agricultural/residential in 'Description of Land'.
4. For each entry made, record the Name, Designation and Signature of the person making entry in the register and the person checking the entry.
5. Totals should be taken at the end of each year in respect of total cost incurred on acquisition / improvement (from the date of acquisition) for each of the land owned / utilised by the ULB.

Form 30

[Rule 63 (1) b]

Name of the ULB: _____

REGISTER OF IMMOVABLE PROPERTY

Asset Identification No.:_____

Description of the Structure: _____

Location of the Structure: _____

Survey No. of the land on which Structure is located: _____

Dimensions of the Structure: _____

Area of land on which constructed (sq. mtr.): _____

Title documents available: _____

Mode of acquisition: _____

Warranty / Defects Liability Clause: _____

Security Deposit retained: _____

Date and amount of Security Deposit released: _____

Sr. No.	Date of acquisition / construction / improvement	Payment Order No.	Ref. No. of Cash Book / Journal Book / Ledger where entry is recorded	Ref. No. of Register of Land	Cost of acquisition/ construction / improvement (Rs.) (Specify incidental cost separately)	To whom paid / Name of the contractor	Purpose of Expenditure	Source of Funds	In case of Building, specify how building is being currently used
1	2	3	4	5	6	7	8	9	10

Total for the year 20**-20**									
Total for the year 20**-20**									

Opening Written Down Value (Rs.) (equal to column 6 in first year)	Year of Depreciation	Depreciation provided (Rs.)	Closing Written Down Value (Rs.)	Date of Disposal	Receipt Voucher No.	Name of the person to whom Structure is disposed	Sale Value (Rs.)	Initials of the Authorised Officer	Remarks
11	**12**	**13**	**14**	**15**	**16**	**17**	**18**	**19**	**20**
			(11-13)						
Total for the year 20**-20**									
Total for the year 20**-20**									

Notes:

1. All the structures should be categorised into relevant asset class. Unique asset identification numbers are to be provided for all assets initially. Separate Registers shall be maintained for each class of structures owned by the ULB.
2. Each structure shall be recorded on a separate page in the register.
3. At the end of the accounting year, the amount in column 14 in respect of the current year shall be the amount to be entered in column 11 of the next year (next row).
4. In the year in which there is any improvement to the asset, add the cost of improvement to the current year's opening written down value.
5. For each entry made, record the Name, Designation and Signature of the person making entry in the register and the person checking the entry.

6. Totals should be taken at the end of each year in respect of total cost incurred on acquisition / construction / improvement (from the date of acquisition/construction) for each of the Structure owned by the ULB.

7. In Remarks column, indicate whether the ULB has the ownership right to the property or only utilisation rights.

Form 31

[Rule 63 (1) c]

Name of the ULB: _____

REGISTER OF MOVABLE PROPERTY

Sr. No.	Asset Identification No.	Particulars and description of the Property	Location of the Property	Number or quantity	Date of acquisition / construction/ improvement	Mode of acquisition	Payment Order No.	Ref. No. of Cash Book / Journal Book / Ledger where entry is recorded		Cost of acquisition/ construction / improvement (Rs.)		To whom paid	Purpose of Expenditure	Source of Funds
1	2	3	4	5	6	7	8	9		10		11	12	13
Total for the year 20-20****														
Total for the year 20-20****														

Opening Written Down Value of the property (Rs.) (equal to column 10 in first year)	Year of Depreciation	Depreciation provided (Rs.)	Closing Written Down Value (Rs.)	Date of Disposal	To whom Disposed and Nature of Disposal	No. and date of Disposal Order	Number or quantity disposed	Amount realised if sold, & date of credit in treasury or bank (Rs.)	Balance quantity	Security Deposit retained (Rs.)	Date and amount of Security Deposit released	Initials of the Authorised Officer	Remarks
14	15	16	17	18	19	20	21	22	23	24	25	26	27
			(14-16)										
Total for the year 20**-20**													
Total for the year 20**-20**													

Opening Written Down Value of the property (Rs.) (equal to column 10 in first year)	Year of Depreciation	Depreciation provided (Rs.)	Closing Written Down Value (Rs.)	Date of Disposal	To whom Disposed and Nature of Disposal	No. and date of Disposal Order	Number or quantity disposed	Amount realised if sold, & date of credit in treasury or bank (Rs.)	Balance quantity	Security Deposit retained (Rs.)	Date and amount of Security Deposit released	Initials of the Authorised Officer	Remarks

Note:

1. All the movable assets should be categorised into relevant asset class with unique ID nos. Separate Registers shall be maintained for each class of movable assets owned by the ULB.
2. At the end of the accounting year, the amount in column 17 in respect on the current year shall be the amount to be entered in column 14 of the next year (next row).
3. In the year in which there is any improvement to the asset, add the cost of improvement to the total of current year's opening written down value and cost of improvement.
4. For each entry made; record the Name, Designation, and Signature of the person making the entry in the register and the person checking the entry.
5. In case of Plant & Machinery, the details should be given section-wise, location-wise. Separate folios should be allotted for each of the locations.
6. Plant & Machinery of Water Works and Drainage System and sub-station and transformers of the Public Lighting System shall be recorded in this form.
7. Details of any improvements to the plant and machinery, which has resulted into increasing the capacity of the plant and machinery, should be mentioned separately.

8. In case of Plant & Machinery, specify the date of commencement of operations and the number of shifts for which plant & machinery is operated along with the description of the property in column no. 3.
9. In case of Vehicles, specify the vehicle no., registration no., engine no. and chasis no. along with the description of the vehicle, year of manufacture and 'make' in column no. 3.
10. In Remarks column, indicate whether the Municipality has the ownership right to the property or have only utilisation rights.
11. Totals should be taken at the end of each year in respect of total cost incurred on acquisition / construction / improvement (from the date of acquisition / construction) for each of the movable asset owned by the ULB.

Form 36

[Rule 63 (1) d]

Name of the ULB: _____

REGISTER OF PUBLIC LIGHTING SYSTEM

Area / Location / Survey No.: _____

Title documents available: _____

Mode of acquisition _____

Warranty / Defects Liability Clause: _____

Security Deposit retained: _____

Date and amount of Security Deposit released: _____

Sr. No.	Asset Identification No.	Number of lamp posts	Meters of cables used	Date of acquisition / improvement	Mode of acquisition	Payment Order No.	Ref. No. of Cash Book / Journal Book / Ledger where entry is recorded	Cost of acquisition / improvement (Rs.)	To whom paid	Purpose of Expenditure	Source of Funds
1	2	3	4	5	6	7	8	9	10	11	12
Total for the year 20-20****											
Total for the year 20-20****											

Opening Written Down Value (Rs.) (equal to column 9 in first year)			**Year of Depreciation**	**Depreciation provided (Rs.)**	**Closing Written Down Value of the property (Rs.)**	**Date of Disposal**	**Receipt Voucher No.**	**Name of the person to whom Property disposed**	**Value Realised (Rs.)**	**Initials of the Authorised Officer**	**Remarks**
13			**14**	**15**	**16 (13-15)**	**17**	**18**	**19**	**20**	**21**	**22**
Total for the year 20-20****											
Total for the year 20-20****											

Note :

1. Separate Registers shall be maintained in respect of each location.
2. At the end of the accounting year, the amount in column 16 in respect on the current year shall be the amount to be entered in column 13 of the next year (next row).

3. In the year in which there is any improvement to the asset, add the cost of improvement to the current year's opening written down value.
4. Cost incurred in acquisition and erection of lampposts and that in respect of cables shall be indicated separately.
5. For each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.
6. Totals should be taken at the end of each year in respect of total cost incurred on acquisition / improvement (from the date of acquisition) for each of the location.

Form 35

(Rule 66)

Name of the ULB: _____

ASSET REPLACEMENT REGISTER

Sr. No.	Source			Utilised						Balance (Rs.)
	Date of transfer to Asset Replacement Bank	Voucher No.	Amount (Rs.)	Date of acquisition / construction / improvement	Payment Order No.	Ref. No. of Cash Book / Journal Book / Ledger where entry is recorded	Cost of acquisition/ construction / improvement (Rs.) (please specify incidental cost separately)	To whom paid / Name of the contractor	Ref. No. of Fixed Asset Register *	
1	2	3	4	5	6	7	8	9	10	11

Notes:

1. Separate folio should be used for different Asset-class.
2. For each entry made, record the Name, Designation and Signature of the person making entry in the register and the person checking the entry.

* Reference shall be provided for Register of Immovable property, Register of Movable property, etc.

Form 16

(Rule 68)

Name of the ULB:_____

REGISTER OF ADVANCES FOR THE YEAR 20 ____to 20____

Sr. No.	Date	Name of the person to whom the advance is paid	Particulars of the Advance	Bank Payment Voucher Number & Date	Payment Order Number & Date	Amount (Rs.)	Date of Repayment/ Adjustment	Voucher Number of Repayment/ Adjustment	Balance remaining unadjusted at the end of the year	Remarks
1	2	3	4	5	6	7	8	9	10	11

Note:

1. After each entry, leave few blank spaces depending on the repayment/adjustment schedule of the Advance
2. For each entry made; record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

Form IN – 1

(Rule 71)

Name of the ULB: _____

Investment Ledger / Register

Sr. No.	No. and date of resolution authorising investment	Date of invest-ment	Particulars of investment quoting no. and date of Govt. Bond or FDR no. of the Bank	Purchase Price (Rs.)	Face Value (Rs.)	Due date of receipt of interest	Amount of interest due on	Initials of Authorised Officer
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**

Amount of interest recovered (Rs.)	Date on which interest recovered	Date / month in which adjusted in accounts	Amount realised either on sale or maturity of investment (Rs.)	Date on which proceeds were realised	Date / month of adjustment in accounts	Initials of Authorised Officer	Remarks
10	**11**	**12**	**13**	**14**	**15**	**16**	**17**

Seal/Signature of authorised officer

Note:

i. Separate folio would be allotted to each type of investment.
Separate ledger / register for each type of fund investment should preferably be maintained. For example, separate ledger may be maintained for General Fund Investment, GPF investment, Pension Fund Investment, etc.

Form 18

(Rule 72)

Name of the ULB:_____

REGISTER OF DEPOSITS FOR THE YEAR 20___ to 20___

***In respect of* _____**

Section:_____

Sr. No.	Date	Name of the Party	Nature/ Type/Kind of Deposit	Receipt Number	Amount (Rs.)	Refund or Adjustments					Balance Deposit (Rs.)	Remarks**
						Date & Voucher No.	Adjusted against demand of			Amount (Rs.)		
							Income*	Year	Amount (Rs.)			
1	2	3	4	5	6	7	8	9	10	11	12	13

** Specify the head of account of the income against which the deposit is adjusted*

*** Details of the Lapsed Deposits should be given in the "Remarks" column.*

Note: For each entry made; record the Name, Designation and Signature of the person making the statement and the person checking the entry.

Form 19

[Rule 73(4)]

Name of the ULB:_____

SUMMARY STATEMENT OF DEPOSITS ADJUSTED

DURING THE PERIOD _____

***In respect of* _____**

Date : ***Sr. No.* _____**

Particulars (Revenue Head-wise)	**Arrears (Rs.)**				**Current Demand (Rs.)**	**Total (Rs.)**	**Deposits Adjusted Register No.**
	Year (Others)	**Year (-3)**	**Year (-2)**	**Year (-1)**			
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**
Total							

Amount in Words: Rupees _____

Prepared By :* _____ **Examined and entered**

Checked By :* _____ **Accountant/Authorised Officer**

Dated: **Dated:**

* Record the name, designation and signature of the person.

Form BR – 1

(Rule 75)

Name of the ULB:_____

REGISTER OF LOANS

1. Section from which loan received _____
2. Purpose of Loan _____
3. No. & date of resolution / orders sanctioning the loan _____
4. Amount of Loan sanctioned_____
5. Rate of Interest [whether half-yearly or yearly] _____
6. No. of installment _____
7. Amount of each installment_____

Receipt of Loan			Amount due for repayment				Initials of the officer
Date of Receipt	Amount Received	Total Amount Received	Due Date of Repayment	Amount of Principal	Amount of Interest	Total Amount due to repayment	
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**

Amount Repaid				Balance			Remarks
Date of Repayment	Principal Amount	Interest	Total	Principal Amount	Interest	Total	
9	**10**	**11**	**12**	**13**	**14**	**15**	**16**

Note :

1. Separate folio shall be allotted to each loan.
2. The format for capital grant register would be similar.
3. Pages of ledger / register would be numbered.
4. In case of more than one loan, summary of all loans shall be drawn suitably in the register.
5. For each entry made, record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry

Form BR – 2
(Rule 76)

Name of the ULB_____
REGISTER OF DEBENTURES

Date of order sanctioning the issue of debenture: Debenture Face Value (Rs.):
Amount raised by issue of debentures (Rs.): Rate of interest payable on debentures:
Date of issue of Debentures:
Purpose of issuing debentures:
Details of Guarantee and Security furnished:
Name of the Debenture-trustee, if any:
Interest payment Schedule:
Date of maturity:
Repayment Schedule:

Sr. No.	Debenture Folio No.	Debenture Certificate Nos.	Distinctive number of Debentures issued		Name and Address of the Debenture holder	Date of becoming a debenture holder	Date of ceasing as a debenture holder	Initials of Authorised Officer
			From	To				
1	2	3	4	5	6	7	8	9

Payment of Interest on Debentures				Initials of Authorised Officer	Remarks
Date when due	Amount due (Rs.)	Date of Payment	Amount paid (Rs.)		
10	11	12	13	14	15

Notes:

(1) Details of all the holders who have been issued debentures of a particular series shall be listed above.
(2) Separate folios shall be allotted for each series of the debentures issued.
(3) Three to four lines should be left after each certificate number to record the transfer entries for those certificates.
(4) Date on which a person becomes a debenture holder and the date on which he ceases to be such shall be mentioned for all the transfers affected.
(5) For each entry made, record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry.

Form BR – 3

(Rule 77)

Name of the ULB:_____

REGISTER OF SINKING FUNDS

Amount of loan and rate of interest:

Date of raising the loan:

Amount of sinking fund installment:

Rate of interest provided for in the Agreement at which sinking fund develops:

Previous Balance (Rs.)	RECEIPTS				
	Annual Instalments (Rs.)	Date of Credit	Total (Rs.)	Amount of interest received/ accrued on Investments (Rs.)	Theoretical value as on 31st March (Rs.)
1	2	3	4	5	6
			(1+2)		(4+5)

INVESTMENTS										Difference (Rs.)	Remarks
Previous Balance		Purchased during the year			Total		Present Value of Sinking Fund				
Actual value at cost (Rs.)	Face Value (Rs.)	Value at Cost (Rs.)	Face Value (Rs.)	Date of investment	Value at Cost (Rs.)	Face Value (Rs.)	Market Value of securities mentioned in column 13 on 31st March (Rs.)	Uninvested Cash Balance of sinking fund as on 31st March (Rs.)	Total (Rs.)		
7	8	9	10	11	12	13	14	15	16	17	**18**
					(7+9)		(8+10)		(14+15)	(16-6)	

Note: For each entry made, record the Name, Designation and Signature of the person making the entry in the register and the person checking the entry

Form EM-1
(Rule 78)

Name of the ULB_____
REGISTER OF EARMARKED FUNDS
Name of the Fund _____

On creation/ addition to Fund				
Date of Receipt	Reference of voucher No.	Particulars	Amount (Rs.)	Cumulative Amount (Rs.)
1	**2**	**3**	**4**	**5**

On Utilisation of Fund					Balance in fund (Rs.) (5-10)	Remarks
Date of Payment	Reference of voucher No.	Particulars	Amount (Rs.)	Cumulative Amount (Rs.)		
6	**7**	**8**	**9**	**10**	**11**	**12**

Note:
1. Interest earned on investments and profit on disposal of investments made from the Earmarked Funds shall be recorded in column 1 to 5 to update the balance of Earmarked Funds
2. Loss on disposal of investments shall be recorded in column 6 to 10 to reduce the balance of Earmarked Fund
3. For each entry made; record the Name, Designation, and Signature of the person making the entry in the register and the person checking the entry.

Table 9.19

[Rule 81 and 83 (7)]

Receipts and Payments Account for the period from_____ to_____

Code No.	Head of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)	Code No.	Head of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
	Opening Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)						
	Operating Receipts				Operating Payments		
1-10	Tax Revenue			2-10	Establishment Expenses		
1-20	Assigned Revenues & Compensations			2-20	Administrative Expenses		
1-30	Rental income from Municipal Properties			2-30	Operations and Maintenance		
1-40	Fees & User Charges			2-40	Interest & Finance Charges		
1-50	Sale & Hire Charges			2-50	Programme Expenses		

Code No.	Head of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)	Code No.	Head of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
1-60	Revenue Grants, Contributions & Subsidies			2-60	Revenue Grants, Contributions & Subsidies		
1-70	Income from Investments						
1-71	Interest Earned			4-30	Purchase of Stores		
1-80	Other Income				Other Collections on behalf of State and Central Government		
	Non-Operating Receipts				***Non-Operating Payments***		
3-30/31	Loans Received			3-50	Other Payables		
3-40	Deposits Received			**	Refunds Payable		
3-20	Grants and contribution for specific purposes			**	Repayment of Loans		
*	Sale proceeds from Assets			**	Refund of Deposits		
*	Realisation of Investment – General Fund			4-10	Acquisition / Purchase of Fixed Assets		
*	Realisation of Investment – Other Funds			4-12	Capital Work – in – Progress		
3-41	Deposit works			3-41	Deposit works		
3-50	Revenue Collected in Advance			4-20	Investments – General Fund		

Code No.	Head of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)	Code No.	Head of Account	Current Period Amount (Rs.)	Corresponding Previous Period Amount (Rs.)
*	Loans & Advances to Employees (recovery)			4-21	Investments – Other Funds		
*	Other Loans & Advances (recovery)			4-60	Loans & Advances to Employees		
*	Deposits with External Agencies (recovery)			4-40	Prepaid Expenses		
				4-60	Other Loans & Advances		
	Other Receipts [specify]			4-60	Deposits with External Agencies		
					Other Payments [specify]		
					Closing Balances # Cash balances including Imprest Balances with Banks/Treasury (including balances in designated bank accounts)		
	GRAND TOTAL				**GRAND TOTAL**		

 # Bank Balances operate for Grants and Special Funds

** Details in respect of these items will be available in the corresponding Asset Ledger Accounts*

*** Details in respect of these items will be available in the corresponding Liability Ledger Accounts*

Table 9.14
(Rule 82)

Trial Balance for the period from to

Code No	Particulars	Debit (Rs.)	Credit (Rs.)
	Total		

Table 9.17
[Rule 83 (4)]

Balance Sheet of _____ as on _____

Code No	Description of items	Schedule No.	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	LIABILITIES			
	Reserve & Surplus			
3-10	Municipal (General) Fund	B-1		
3-11	Earmarked Funds	B-2		
3-12	Reserves	B-3		
	Total Reserves & Surplus			
3-20	**Grants, Contributions for specific purposes**	B-4		
	Loans			
3-30	Secured Loans	B-5		
3-31	Unsecured Loans	B-6		
	Total Loans			
	Current Liabilities and Provisions			
3-40	Deposits Received	B-7		
3-41	Deposit works	B-8		
3-50	Other Liabilities (Sundry Creditors)	B-9		
3-60	Provisions	B-10		
	Total Current Liabilities and Provisions			
	TOTAL LIABILITIES			
	ASSETS	B-11		
	Fixed Assets			
4-10	Gross Block			
4-11	Less: Accumulated Depreciation			
	Net Block			
4-12	Capital Work-in-Progress			
	Total Fixed Assets			
	Investments			
4-20	Investment – General Fund	B-12		
4-21	Investments – Other Funds	B-13		
	Total Investments			

Table 9.16

[Rule 83 (5)]

Income and Expenditure Statement for the period from_____ to_____

Code No.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
1	**2**	**3**	**4**	**5**
	INCOME			
1-10	Tax Revenue	I-1		
1-20	Assigned Revenues & Compensation	I-2		
1-30	Rental Income from Municipal Properties	I-3		
1-40	Fees & User Charges	I-4		
1-50	Sale & Hire Charges	I-5		
1-60	Revenue Grants, Contributions & Subsidies	I-6		
1-70	Income from Investments	I-7		
1-71	Interest Earned	I-8		
1-80	Other Income	I-9		
A	**Total – INCOME**			
	EXPENDITURE			
2-10	Establishment Expenses	I-10		
2-20	Administrative Expenses	I-11		
2-30	Operations & Maintenance	I-12		
2-40	Interest & Finance Charges	I-13		
2-50	Programme Expenses	I-14		
2-60	Revenue Grants, Contributions & subsidies	I-15		
2-70	Provisions & Write off	I-16		
2-71	Miscellaneous Expenses	I-17		
2-72	Depreciation			
B	**Total – EXPENDITURE**			
A-B	*Gross surplus/ (deficit) of income over expenditure before Prior Period Items*			
2-80	Add: Prior period Items (Net)	I-18		

Code No.	Item/ Head of Account	Schedule No	Current Year Amount (Rs.)	Previous Year Amount (Rs.)
	Gross surplus/ (deficit) of income over expenditure after Prior Period Items			
2-90	**Less:** Transfer to Reserve Funds			
	Net balance being surplus/ deficit carried over to Municipal Fund			
	Current Assets, Loans and Advances			
4-30	Stock in Hand (Inventories)	B-14		
	Sundry Debtors (Receivables)			
4-31	Gross amount outstanding	B-15		
4-32	Less: Accumulated provision against bad and doubtful Receivables			
	Net amount outstanding			
4-40	Prepaid Expenses	B-16		
4-50	Cash and Bank Balances	B-17		
4-60	Loans, advances and deposits	B-18		
4- 61	Less: Accumulated provision against Loans			
	Net Amount outstanding			
	Total Current Assets, Loans & Advances			
4-70	Other Assets	B-19		
4-80	Miscellaneous Expenditure (to the extent not written off)	B-20		
	TOTAL ASSETS			

Table 9.18

[Rule 83 (6)]

Statement of Cash Flow

Particulars	Previous Year (Rs.)		Current Year (Rs.)	
A. Cash flows from Operating Activities:				
Gross surplus/ (deficit) over expenditure				
Adjustments for				
Add:				
Depreciation				
Interest & finance expenses				
Less:				
Profit on disposal of assets				
Dividend Income				
Investment income				
Adjusted income over expenditure before effecting changes in current assets and current liabilities and extra-ordinary items.				
Changes in current assets and current liabilities				
(Increase) / decrease in Sundry debtors				
(Increase) / decrease in Stock in hand				
(Increase) / decrease in prepaid expenses				
(Increase) / decrease in other current assets				
(Decrease)/ increase in Deposits received				
(Decrease)/ increase in Deposits works				
(Decrease)/ increase in other current liabilities				
(Decrease)/ increase in provisions				
Extra-ordinary items (Specify)				
Net cash generated from/ (used in) operating activities (A)				
B. Cash flows from Investing Activities				
(Purchase) of fixed assets & CWIP				
(Increase) / Decrease in Special Funds/Grants				
(Increase) / Decrease in Earmarked Funds				
(Purchase) of Investments				

Particulars	Previous Year (Rs.)		Current Year (Rs.)	
Add: Proceeds from disposal of assets Proceeds from disposal of investments Investment income received Interest income received Net cash generated from/ (used in) investing activities (B)				
C. Cash flows from Financing Activities **Add:** Loans from banks/others received **Less:** Loans repaid during the period Loans & advances to employees Loans to others Finance expenses				
Net cash generated from (used in) financing activities (C)				
Net increase/ (decrease) in cash and cash equivalents (A + B + C)				
Cash and cash equivalents at beginning of period				
Cash and cash equivalents at end of period				
Cash and Cash equivalents at the end of the year comprises of the following account balances at the end of the year:				
i. Cash Balances ii. Bank Balances iii. Co-operative banks Balances iv. Balances with Post offices v. Balances with other banks				
Total				

Note: items in **( )** brackets denote as that they are to be deducted